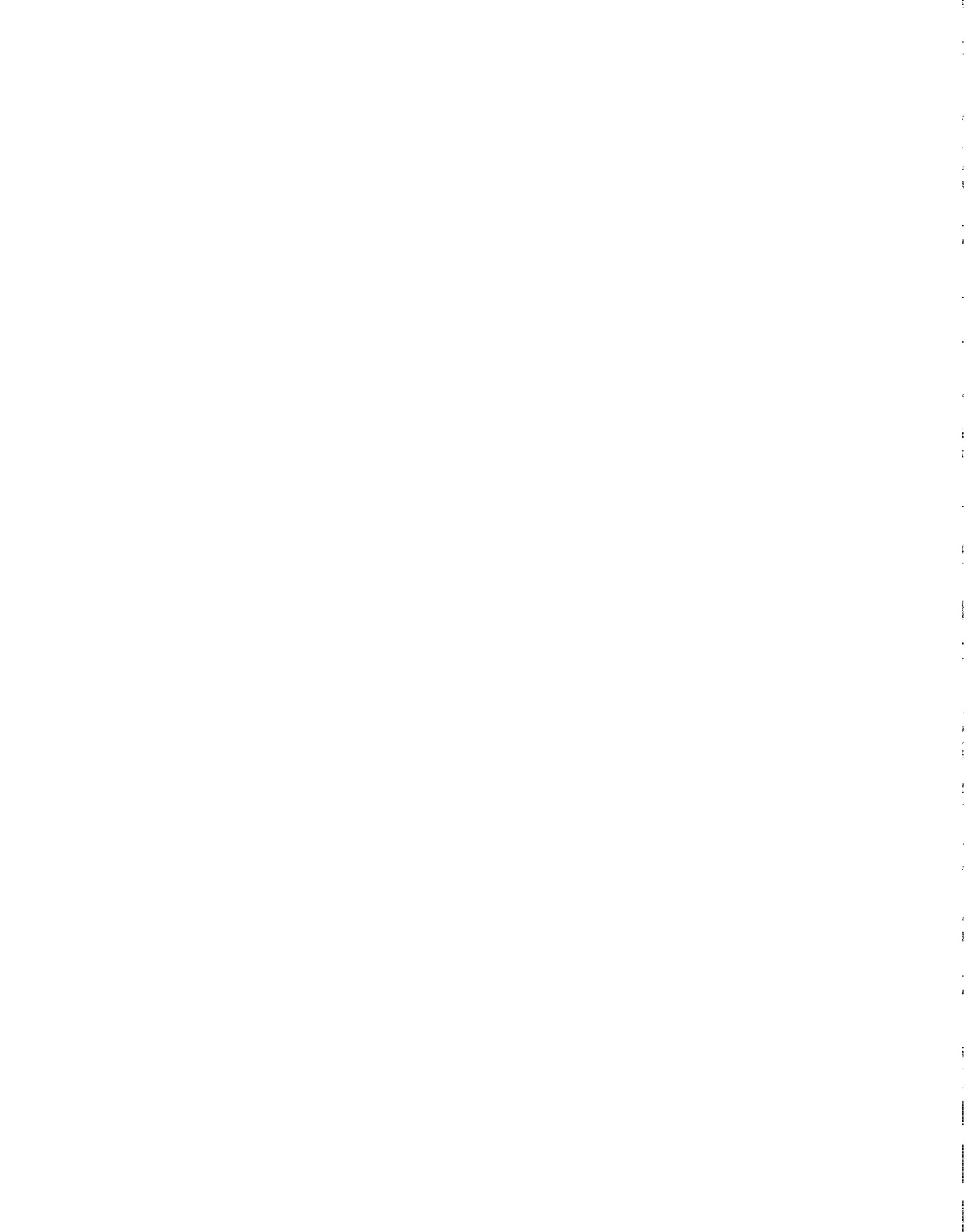


Directory of State Audit Organizations

GAO

United States General Accounting Office

1986





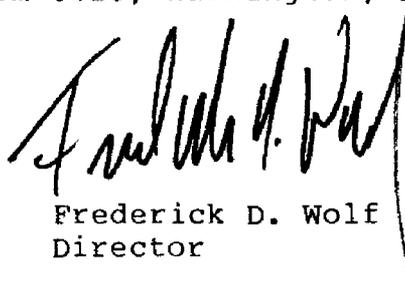
UNITED STATES GENERAL ACCOUNTING OFFICE
WASHINGTON, D.C. 20548

ACCOUNTING AND FINANCIAL
MANAGEMENT DIVISION

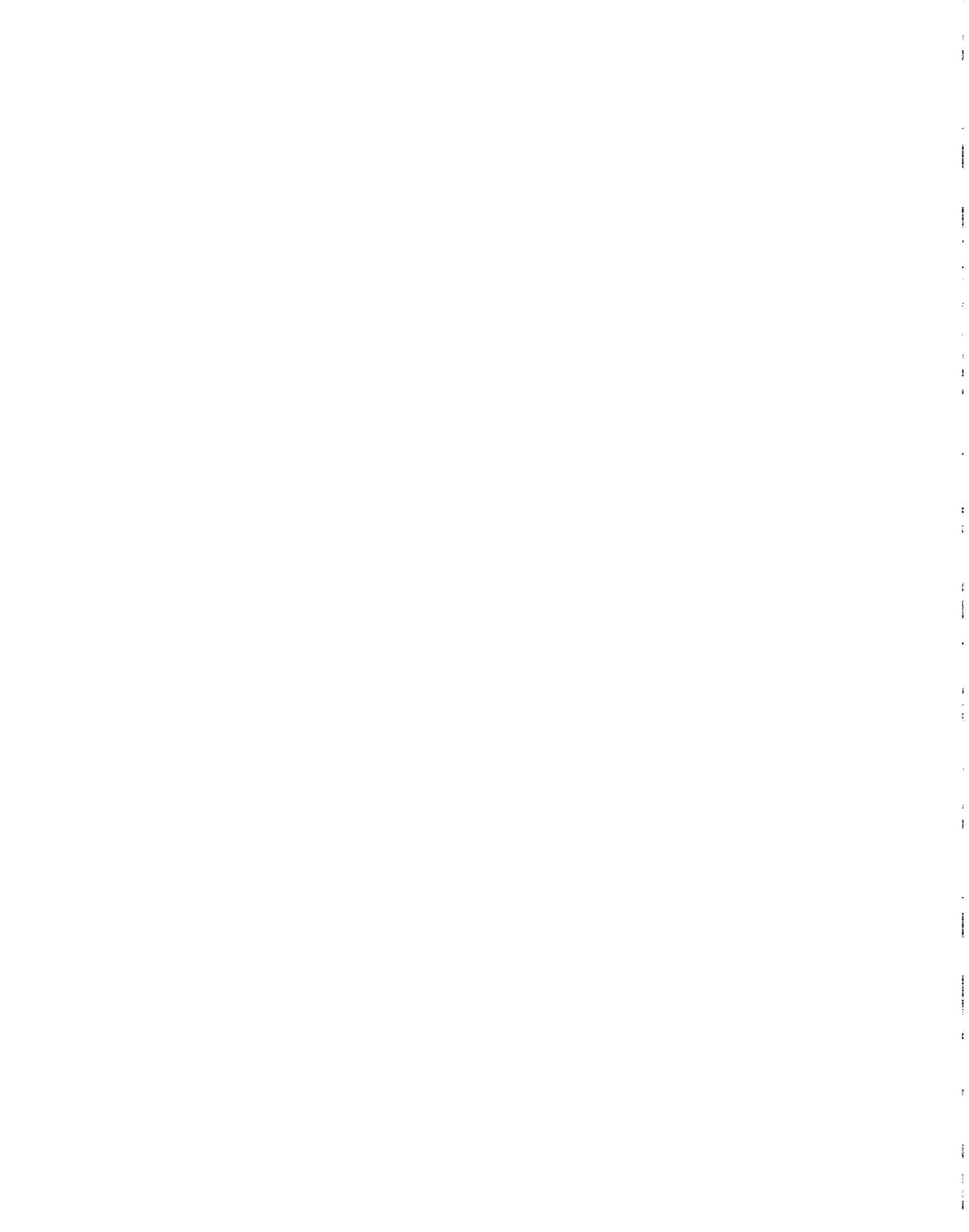
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This fifth edition of the Directory of State Audit Organizations has been compiled from information provided by state agencies in 1984. It is intended to promote intergovernmental co-operation by aiding the interchange of information among audit groups.

Users are invited to comment on the usefulness of the directory and to advise us of corrections and additions that should be made. Any state postaudit group that may have been inadvertently omitted is encouraged to contact us. Comments should be sent to Joseph D. Comtois, Group Director, Accounting and Financial Management Division, U.S. General Accounting Office, 441 G Street, NW., Room 6126, Washington, D.C. 20548 (telephone: (202) 275-9355).



Frederick D. Wolf
Director



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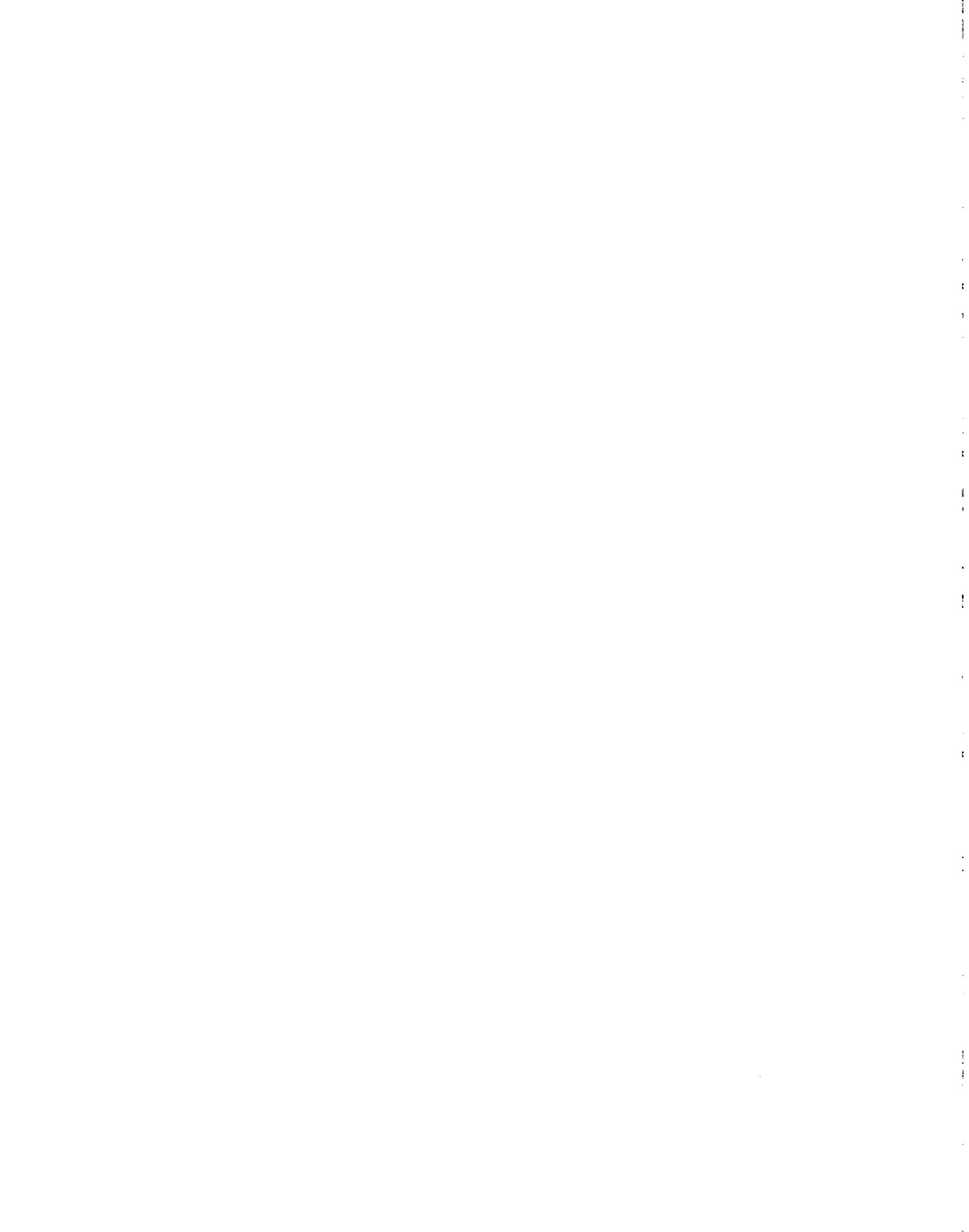
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SUMMARY OF POSTAUDIT ORGANIZATIONS

Data for the "Directory of State Audit Organizations" has been collected from the 50 states and political subdivisions of the United States--American Samoa, the District of Columbia, Puerto Rico, Virgin Islands, Republic of the Marshall Islands, and the Federated States of Micronesia. In updating information for this edition, audit organizations were requested to modify, as needed, the information contained in the 1981 directory.

This summary discusses overall staffing trends for 1976-1984. (However, the data presented in this analysis should still be regarded as approximate since consistency in establishing timeframes and completeness of information can be further improved.) Almost half the states and other political subdivisions have reported more than one audit group within their boundaries. The availability of audit groups has provided states and political subdivisions with greater opportunity to broaden their coverage in terms of performing expanded scope auditing (i.e., financial and compliance, efficiency and economy, and program results), and to locate staff in both the legislative and executive branches.

OVERALL STAFFING TRENDS

Improved reporting has also provided a better understanding of staffing trends. For example, the size of the audit staff reporting has increased by 3,670, or by 67 percent over the period 1976-1984.

<u>Personnel</u>	<u>Number</u>		<u>Percent Increase</u>
	<u>1976</u>	<u>1984</u>	
Accountants/Auditors	4,187	6,691	60
Other professionals	388	1,264	226
Clerical	<u>936</u>	<u>1,226</u>	<u>31</u>
Total	5,511	9,181	67

As shown above, the number of "other professionals" has increased substantially. This increase points out the growing number of disciplines, in addition to accounting, that are being considered in staffing audit groups. The disciplines include public administration, economics, statistics, systems analysis and automatic data processing.

In addition, staff members' level of education and the number of staff members obtaining professional certification in accountancy has more than doubled since 1976, as shown below.

	<u>1976</u>	<u>Number</u> <u>1984</u>	<u>Increases</u>	
			<u>Number</u>	<u>Percent</u>
College degrees	2,771	6,443	3,672	132
CPAs	426	1,530	1,104	259

By 1984 nearly 81 percent of the professional staff (accountants/auditors and other professionals) had college degrees.

The data in this directory indicates a substantial improvements in the extent of information reported by respondents during the past several years. In addition to further closing a gap in the extent and consistency of reported information, the number and qualifications of staff have been increased, the classification of audits defined in GAO's Standards for Audits of Governmental Organizations, Programs, Activities and Functions has been more universally adopted, and our understanding of funding levels and their sources has been improved.

STATE POSTAUDITORS
AUDIT OFFICES AND TELEPHONE NUMBERS

<u>State</u>	<u>Agency head</u>	<u>Agency</u>	<u>Telephone Number</u>
Alabama	Jan Cook	State Auditor	(205) 261-3048
	Ronald L. Jones	Department of Examiners of Public Accounts	(205) 261-4756
Alaska	Gerald L. Wilkerson, CPA	Division of Legislative Audit	(907) 465-3830 Thru FTS 399-0150
	Victor Ferreros	Division of Audit and Management Services	(907)465-2203
Arizona	Douglas R. Norton, CPA	State of Arizona Auditor General	(602) 255-4385 FTS 765-4385
Arkansas	Charles L. Robinson, CPA	Division of Legislative Audit	(501) 371-1931
California	Jack R. Brown, CPA	Division of Audits, State Controller's Office	(916) 322-2423 FTS 492-2423
	Thomas W. Hayes	Office of the Auditor General	(916) 445-0255 FTS 445-0255
	Richard L. Cutting	Dept. of Finance, Financial and Performance Accountability Unit	(916) 322-2985 FTS 552-2985
California	Bert H. Brendle	Department of Finance Program Evaluation Unit	(916) 322-6284 FTS 552-6284
	William G. Hamm	Office of Legislative Analysis	(916) 445-4656 FTS 465-4656
Colorado	Timothy M. O'Brien	Colorado State Auditor's Office	(303) 866-2051
Connecticut	Henry J. Becker, Jr. and Leo V. Donahue	Auditors of Public Accounts	(203) 566-2119 FTS 641-2119 (203) 566-5572 FTS 641-5572
	Michael L. Nauer	Legislative Program Review and Investi- gations Committee	(203) 566-8480

Delaware	Dennis E. Greenhouse	Auditor of Accounts	(302) 736-424
Florida	Ernest Ellison, CPA	Office of the Auditor General	(904) 488-553
Georgia	William M. Nixon, CPA	Department of Audits	(404) 656-217
Hawaii	Clinton T. Tanimura	Office of Legislative Auditor	(808) 548-245 Thru FTS 566-0220
	Hideo Murakami	Department of Accounting and General Services	(808) 548-3050 Thru FTS 566-0220
Idaho	Bruce Balderston	Legislative Auditor	(208) 334-3540 FTS 554-3540
Illinois	Robert G. Cronson	Office of the Auditor General	(217) 782-0800 FTS 956-0800
	Marshall Langberg	Illinois Economic & Fiscal Commission	(217) 782-5320 FTS 956-5320
Indiana	Dr. J. Steven Grimes	Legislative Services Agency, Office of Fiscal and Management Analysis	(317) 232-9850
	Otis E. Cox	Auditor of State	(317) 232-330
	M. F. Renner	State Board of Accounts	(317) 232-251
Iowa	Richard D. Johnson CPA	Auditor of State	(515) 281-5830 FTS 863-5830
	Dennis C. Prouty	Legislative Fiscal Bureau	(515) 281-5270 FTS 863-5270
Kansas	Meredith Williams	Legislative Division of Post Audit	(913) 296-3790 FTS 757-3790
Kentucky	Mary Ann Tobin	Auditor of Public Accounts	(502) 564-4220 FTS 351-4220
	Vic Hellard, Jr.	Kentucky Legislative Research Commission	(502) 564-8100 FTS 351-8100
Louisiana	Joseph H. Burris	Office of Legislative Auditor	(504) 342-7230
Maine	George J. Rainville	State Department of Audit	(207) 289-2200 FTS 868-2200

Maryland	Charles C. Piazza	Department of Fiscal Services, Division of Audits	(301) 383-2512 FTS 932-2512
Massachusetts	John J. Finnegan	Department of the State Auditor	(617) 727-2075
	Richard F. Tobin, Jr.	House Post Audit and Oversight Bureau	(617) 722-2575
Michigan	Franklin C. Pinkelman, CPA	Office of the Auditor General	(517) 373-3773 FTS 253-3773
	Laura B. Lasater, CPA	Dept. of the Treasury Bureau of Local Government Services, Local Government Audit Div.	(517) 373-3220
Minnesota	Arne H. Carlson	Office of the State Auditor	(612) 296-2551
	James Nobles	Legislative Auditor's Office	(612) 296-4708
Mississippi	Ray Mabus	Office of the State Auditor	(601) 359-3561
	John W. Turcotte	Joint Legislative Committee on Performance Evaluation and Expenditure Review	(601) 359-1226
Missouri	Margaret Kelly	State Auditor's Office	(314) 751-4824
Montana	Robert R. Ringwood, CPA	Office of the Legislative Auditor	(406) 444-3122 FTS 587-3122
	George H. Pendergast	Dept. of Commerce, Division of Local Government Services	(406) 444-3010 FTS 587-3010
Nebraska	Ray A. C. Johnson, CPA	Auditor of Public Accounts	(402) 471-2111 FTS 867-2111
Nevada	John R. Crossley, CPA	Legislative Counsel Bureau - Audit Div.	(702) 885-5622
New Hampshire	Charles L. Connor	Office of the Legislative Budget Assistant	(603) 271-2389
New Jersey	Albert Porrone	Office of Legislative Services, Division of State Auditing	(609) 292-6430

New Mexico	Albert Romero	Office of the State Auditor	(505) 827-4740
New York	Edward V. Regan	Office of the State Comptroller	(518) 474-5598 FTS 564-5598
	Bernard P. Geizer	Legislative Commission on Expenditure Review	(518) 474-1474 FTS 564-1474
North Carolina	Edward Renfrow	Department of the State Auditor	(919) 733-3217
North Dakota	Robert W. Peterson	North Dakota State Auditor	(701) 224-2241
	Chester E. Nelson, Jr., CPA	Legislative Council, Fiscal Section	(701) 224-2916
Ohio	Thomas E. Ferguson	Auditor of State	(614) 466-4858 FTS 942-4858
Oklahoma	Clifton H. Scott	Office of the State Auditor and Inspector	(405) 521-3495
	Paul E. McElvany	Legislative Fiscal Office	(405) 521-4144
Oregon	Norma Paulus	Secretary of State	(503) 378-3329
Pennsylvania	Don Bailey	Department of the Auditor General	(717) 787-2543 FTS 637-2543
	Richard Dario	Legislative Budget and Finance Committee	(717) 783-1600
Rhode Island	Anthony Piccirilli, CPA	Office of the Auditor General	(401) 277-2435
	Lloyd A. Oakley	Bureau of Audits	(401) 277-2768
South Carolina	Edgar A. Vaughn, Jr., CPA	Office of the State Auditor	(803) 758-8406
	George L. Schroeder	Legislative Audit Council	(803) 758-5322
South Dakota	Maurice C. Christiansen, CPA	Dept. of Legislative Audit	(605) 773-3595
Tennessee	William R. Snodgrass	Comptroller of the Treasury	(615) 741-2501 FTS 853-2501

Texas	Lawrence S. Alwin	State Auditor's Office	(512) 475-4115
	Ronald L. Lindsey	Legislative Budget Board	(512) 475-6565
Utah	Tom L. Allen	Office of the Utah State Auditor	(801) 533-5361
	Wayne L. Welsh	Utah Legislative Auditor General	(801) 533-6481
Vermont	Alexander V. Acebo	Auditor of Accounts	(802) 828-2281 FTS 832-2281
Virginia	Walter J. Kucharski	Auditor of Public Accounts	(804) 225-3350 FTS 936-0000 Ext. 53350
	Ray Pethtel	Joint Legislative Audit and Review Commission	(804) 786-1258 FTS 936-1258
Washington	Robert V. Graham	Office of State Auditor	(206) 753-5280 FTS 434-5280
	Donald F. Petersen	Legislative Budget Committee	(206) 753-5796 FTS 434-5796
West Virginia	Encil Bailey	Legislative Auditor's Office	(304) 348-2151 FTS 885-2151
Wisconsin	Dale Cattanaach	Legislative Audit Bureau	(608) 266-2818 FTS 366-2818
Wyoming	Holly A. Hansen	Legislative Service Office	(307) 777-7889 FTS 328-7889
	Stanley R. Hunt	Office of the State Examiner	(307) 777-6600
	James B. Griffith	State Auditor's Office	(307) 777-7831 FTS 328-7831

POSTAUDITORS
OTHER POLITICAL SUBDIVISIONS

<u>State</u>	<u>Agency head</u>	<u>Agency</u>	<u>Telephone Number</u>
American Samoa	Sloan Carr	Office of the Territorial Auditor	Route thru Comm Overseas Operator 1-011-684-633-5191
District of Columbia	Vernon Gill	Office of Inspector General	(202) 727-2540
	Otis H. Troupe	Office of the District of Columbia Auditor	(202) 727-3600
Marshall Islands	Brian M. Riordan	Office of the Auditor General	3445
Micronesia	John E. Dye, CPA	Office of Public Auditor	863 (International call)
Puerto Rico	Ramon Rivera-Marrero, CPA	Office of the Comptroller of Puerto Rico	Route thru Comm Overseas Operator Local Number: (809) 754-3000 or 754-3002
Virgin Islands	H. Dewey Miller	U.S. Dept. of Interior	Route thru Comm Overseas Operator Local Number: (809) 776-1371

PROFILES
OF
AUDIT ORGANIZATIONS

ALABAMA

AGENCY: State Auditor

AGENCY HEAD: Jan Cook, State Auditor

ADDRESS: 107 State Capitol
Montgomery, Alabama 36130

TELEPHONE NUMBER: (205) 261-3048

EMPLOYMENT PROCEDURE: Elected by electorate, serves a term
of 4 years, and cannot succeed ones self.

AUTHORITY PROVIDED BY: State Constitution.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	90
County governments	2
City governments	8

REPORTS PROVIDED TO: Governor and general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	11	Information	
Other professionals	11	not	
Clerical	<u>4</u>	available	
Total	26		

EMPLOYMENT OF STAFF: Statutory State merit or civil service
system.

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 82--\$648,000
FY 83-- 695,661
FY 84-- 696,231
FY 85-- 813,240

TYPE OF AUDITS AND PERCENT OF EFFORT:

Internal Audit Function	80
Economy/efficiency	10
Program results	5
Accounting systems	5

OTHER AUDIT ORGANIZATION: See page 12.

ALABAMA

AGENCY: Department of Examiners of Public Accounts

AGENCY HEAD: Ronald L. Jones, Chief Examiner

STREET ADDRESS: 858 South Court Street
Montgomery, Alabama

MAILING ADDRESS: State Capitol
Montgomery, Alabama 36130

TELEPHONE NUMBER: (205) 261-4756

EMPLOYMENT PROCEDURE: Appointed by the Legislative Committee on Public Accounts and confirmed by the State Senate for a term of seven years, with an unlimited number of terms.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	25
County governments	75

REPORTS PROVIDED TO: Governor, Legislature, auditee, district attorney, circuit judge and general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	128	113	6
Other professionals	2	2	
Clerical	<u>13</u>	1	
Total	143		

EMPLOYMENT OF STAFF: Statutory State merit or civil service system.

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 82--\$3,997,336
FY 83-- 4,056,149
FY 84-- 4,750,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance)	
Economy/efficiency)	70
Program results)	
Accounting systems	10
Preaudit	10
Other (data and fact finding)	10

OTHER AUDIT ORGANIZATIONS: See page 10.

ALASKA

AGENCY: Division of Legislative Audit

AGENCY HEAD: Gerald L. Wilkerson, CPA, Legislative Auditor
State Office Building - 6th Floor

STREET ADDRESS: State Office Building - 6th Floor
Juneau, Alaska

MAILING ADDRESS: Pouch W
Juneau, Alaska 99811

TELEPHONE NUMBER: (907) 465-3830; FTS thru Seattle
Special Operator - 399-0150

EMPLOYMENT PROCEDURE: Appointed by the Legislative Budget and
Audit Committee and confirmed by the
legislature for an indefinite term.

AUTHORITY PROVIDED BY: State Constitution, implemented by
statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: Governor and all members of legislature.
Libraries (state-wide)
Anyone who requests a copy

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	38	38	19
Other professionals	2		
Clerical	5		
Total	<u>45</u>		

EMPLOYMENT OF STAFF: Nonstatutory personnel system established
by the Legislative Auditor.

CONTRACTED AUDITS: Approximately 1 percent of budget.

FUNDING:

State Appropriations

Interagency Fees/Federal Reimbursements

FY 84--\$2,817,900
FY 85--\$2,767,900

\$32,000
50,000

TYPES OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance)	
Economy/efficiency	)	100
Program results)	

OTHER AUDIT ORGANIZATIONS:

State: See page 16.
Local: City of Anchorage

ALASKA

AGENCY: Division of Audit and Management Services

AGENCY HEAD: Victor Ferreros, Associate Director

MAILING ADDRESS: Office of the Governor
Pouch AM
Juneau, Alaska 99811

TELEPHONE NUMBER: (907) 465-2203

EMPLOYMENT PROCEDURE: Appointed by the Governor.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: Governor and general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPA's</u>
Auditors	9	8	1
Other professionals	0		
Clerical	1		
Total	<u>10</u>		

EMPLOYMENT OF STAFF: Exempted service

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 83--\$1,100,000
FY 84-- 436,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	10
Economy/efficiency	) 40
Program results)
Computer systems	50

OTHER AUDIT ORGANIZATION: See page 14.

ARIZONA

AGENCY: State of Arizona Auditor General

AGENCY HEAD: Douglas R. Norton, CPA, Auditor General

ADDRESS: 111 West Monroe, Suite 600
Phoenix, Arizona 85003

TELEPHONE NUMBER: (602) 255-4385; FTS 765-4385

EMPLOYMENT PROCEDURES: Appointed by the Joint Legislative
Budget Committee for a five year period.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	Percentage information
County governments	not available
School districts	
Universities and colleges	

REPORTS PROVIDED TO: Legislature, Governor, auditee and other
agencies or individuals upon request.

STAFFING:

	<u>Total*</u>	<u>College degrees*</u>	<u>CPAs*</u>
Auditors	86	86	12
Other professionals	23	23	5
Clerical	11	1	
Total	<u>120</u>		

*1984-85 authorization

EMPLOYMENT OF STAFF: Nonstatutory personnel system established
by the Auditor General.

CONTRACTED AUDITS: FY 82--\$300,700
FY 83-- 462,400
FY 84-- 319,000

FUNDING: State Appropriations

FY 82--\$4,347,200
FY 83-- 4,108,547
FY 84-- 4,285,500

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	62
Economy/efficiency)	
Program results)	21
Accounting systems	17

OTHER AUDIT ORGANIZATIONS:

State: None reported
Local: City of Phoenix, Maricopa and Pima Counties

ARKANSAS

AGENCY: Division of Legislative Audit

AGENCY HEAD: Charles L. Robinson, CPA, Legislative Auditor

ADDRESS: 172 State Capitol
Little Rock, Arkansas 72201

TELEPHONE NUMBER: (501) 371-1931

EMPLOYMENT PROCEDURE: Legislative Auditor appointed by the
Legislative Joint Auditing Committee;
serves an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	39
County governments	20
City governments	18
Schools/other	23

REPORTS PROVIDED TO: Auditee, Governor, Legislative Joint
Auditing Committee, Secretary of State,
and Director of Finance and
Administration. Made available to news
media and public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	153	147	66
Clerical	17	2	
Total	<u>170</u>		

EMPLOYMENT OF STAFF: Nonstatutory personnel system established
by the Legislative Auditor.

CONTRACTED AUDITS: None.

FUNDING: State Appropriations
FY 82--\$5,537,356
FY 83-- 6,178,530
FY 84-- 6,967,230

TYPES OF AUDITS AND PERCENT OF EFFORT: Financial and Compliance

CALIFORNIA

AGENCY: Division of Audits, State Controller's Office

AGENCY HEAD: Jack R. Brown, CPA

ADDRESS: P. O. Box 1019
Sacramento, California 95805

TELEPHONE NUMBER: (916) 322-2423; FTS 492-2423

EMPLOYMENT PROCEDURE: Appointed by State Controller for an indefinite term.

AUTHORITY PROVIDED: State Constitution, as implemented by statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

County governments	60
City governments	30
School districts	10

REPORTS PROVIDED TO: Organization requesting audit.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	164	158	29*
Other professionals	19	7	1
Clerical	58	4	
Total	<u>241</u>		

*10 are pending completion of experience requirements

EMPLOYMENT OF STAFF: Statutory State merit or civil service system.

CONTRACTED AUDITS: Approximately 39 percent of budget.

FUNDING:	<u>State Appropriations</u>	<u>Interagency Reimbursements</u>	<u>Federal Reimbursements</u>
FY 82--	\$4,892,533	\$2,398,220	\$787,629
FY 83--	4,871,325	2,780,565	518,110
FY 84--	6,147,865	3,034,209	610,742

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial compliance	65
Preaudit	35

OTHER AUDIT ORGANIZATIONS:

State: See pages 21-29.

Local: City of Daly City; plus each county has an auditor

CALIFORNIA

AGENCY: Office of the Auditor General

AGENCY HEAD: Thomas W. Hayes, Auditor General

ADDRESS: 660 J Street, Suite 300
Sacramento, California 95814

TELEPHONE NUMBER: (916) 445-0255; FTS 445-0255

EMPLOYMENT PROCEDURES: Appointed by a majority vote of both
houses of the Legislature for an
indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: All members of Legislature, Speaker of
the Assembly, President of the Senate,
news media, and the general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	135	135	34
Other professionals	3	3	
Clerical	23	1	
Total	<u>161</u>		

EMPLOYMENT OF STAFF: Nonstatutory personnel system established
by the agency head.

CONTRACTED AUDITS: Approximately 2 percent of budget.

FUNDING: State Appropriations

FY 1984--\$7,500,000

OTHER AUDIT ORGANIZATIONS: See pages 21-29.

CALIFORNIA

AGENCY: Department of Finance - Financial and Performance

AGENCY HEAD: Richard L. Cutting, Chief Accountability Unit

ADDRESS: 1025 P Street, Room 283
Sacramento, California 95814

TELEPHONE NUMBER: (916) 322-2985; FTS 552-2985

EMPLOYMENT PROCEDURES: Civil Service position; appointed by the
Director of Finance for an indefinite
term (Career Executive)

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: Legislature, Director of Finance, Agency
Heads, and State Library.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	42	40	8
Clerical	3		
Total	<u>45</u>		

EMPLOYMENT OF STAFF: Statutory State merit of civil service
system.

CONTRACTED AUDITS: None.

FUNDING:

	<u>State Appropriations</u>	<u>State Agency Reimbursements</u>
FY 83--	\$1,941,000	\$135,000
FY 84--	2,183,000	85,000
FY 85--	2,337,000	65,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	50
Economy/efficiency	30
Program results	10
Other	10

OTHER AUDIT ORGANIZATIONS: See pages 21-29.

CALIFORNIA

AGENCY: Department of Finance - Program Evaluation Unit

AGENCY HEAD: Bert H. Brendle, Managing Principal

ADDRESS: 1025 P Street, Room 359
Sacramento, California 95814

TELEPHONE NUMBER: (916) 322-6284; FTS 552-6284

EMPLOYMENT PROCEDURES: Civil Service position; appointed by the Director of Finance for an indefinite period.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: Legislature, and executive branch officials, California State Library and Depository System, Library of Congress and National Association of State Budget Officers.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	0		
Other professionals	21	21	
Clerical	4		
Total	<u>25</u>		

EMPLOYMENT OF STAFF: Constitutional State civil service system.

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 84--\$1,369,000 (est.)

FY 85-- 1,412,000 (est.)

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance		0
Economy/efficiency)	
Program results	)	100
Program evaluation/analysis)		

OTHER AUDIT ORGANIZATIONS: See pages 21-29.

CALIFORNIA

AGENCY: Office of Legislative Analysis

AGENCY HEAD: William G. Hamm, Legislative Analyst

ADDRESS: 925 L Street, Suite 650
Sacramento, California 95814

TELEPHONE NUMBER: (916) 445-4656; FTS 465-4656

EMPLOYMENT PROCEDURES: Appointed by the Joint Legislative
Budget Committee for an indefinite term.

AUTHORITY PROVIDED BY: State law.

ALLOCATION OF RESOURCES IN PERCENT:

Legislative support 100

REPORTS PROVIDED TO: Legislature, legislative committees, and
general public (except for confidential
reports, which are provided to legislature
and committees only).

STAFFING (as of July 1, 1984):

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	0		
Other professionals	63	63	
Clerical	27		
Total	<u>90</u>		

EMPLOYMENT OF STAFF: Nonstatutory personnel system established
by the agency head.

CONTRACTED AUDITS: None.

FUNDING:	<u>State Appropriations</u>	<u>Special Study Funds</u>
FY 81--	\$4,200,000	\$100,000
FY 82--	4,300,000	0
FY 83--	4,600,000	0

TYPE OF AUDITS AND PERCENT OF EFFORT:

Economy/efficiency	10
Program results	30
Other (financial and budget analysis)	60

OTHER AUDIT ORGANIZATIONS: See pages 21-29.

COLORADO

AGENCY: Colorado State Auditor's Office

AGENCY HEAD: Timothy M. O'Brien, State Auditor

ADDRESS: 1365 Logan St., Suite 300
Denver, Colorado 80203

TELEPHONE NUMBER: (303) 866-2051

EMPLOYMENT PROCEDURES: Elected by the legislature as a whole for 5 years, with an unlimited number of terms.

AUTHORITY PROVIDED BY: State Constitution and statutory laws.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: Governor, Legislative Audit Committee, President of the Senate, Speaker of the House, Federal and State agencies, and general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	64	64	27
Other professionals	5	3	2
Clerical	6		
Total	<u>75</u>		

EMPLOYMENT OF STAFF: Statutory State merit or civil service system. (Three positions, plus State Auditor, are exempt from merit system.)

CONTRACTED AUDITS: Approximately 18 percent of budget.

FUNDING:	<u>State Appropriations</u>	<u>Federal Reimbursements</u>
FY 82--	\$3,334,288	\$344,652*
FY 83--	3,450,919	378,009*
FY 84--	3,489,760	414,606*

*These reimbursements are for all chargeable audit work irrespective of the source of funds used to pay the audit cost.

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance)	
Economy/efficiency	)	100
Program results)	

OTHER AUDIT ORGANIZATIONS:

State: None reported
Local: City and County of Denver; City of Lakewood

CONNECTICUT

AGENCY: Auditors of Public Accounts

AGENCY HEAD: Henry J. Becker, Jr., and Leo V. Donahue,
Auditors of Public Accounts

ADDRESS: State Capitol
Hartford, Connecticut 06115

TELEPHONE NUMBER: Mr. Becker (203) 566-2119; FTS 641-2119
Mr. Donahue (203) 566-5572; FTS 641-5572

EMPLOYMENT PROCEDURES: Elected by the Legislature as a whole
for 4 years, with an unlimited number of
terms.

AUTHORITY PROVIDED BY: Statutory state law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: Governor and the Legislature as a whole.
All reports and records are public
information except where prohibited by
law.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	69	60	10
Other professionals	2		
Clerical	9		
Total	<u>80</u>		

*Estimates

EMPLOYMENT OF STAFF: Statutory State merit or civil service
system.

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 83--\$2,500,000
FY 84-- 3,000,000
FY 85-- 3,300,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance)	
Economy/efficiency	)	100
Program results)	

OTHER AUDIT ORGANIZATIONS: See page 34.

CONNECTICUT

AGENCY: Legislative Program Review and Investigation Committee

AGENCY HEAD: Michael L. Nauer, Director

ADDRESS: 18 Trinity Street
Hartford, CT 06115

TELEPHONE NUMBER: (203) 566-8480

EMPLOYMENT PROCEDURES: Appointed by the Joint Legislative
Program Review and Investigations
Committee for an indefinite term.

AUTHORITY PROVIDED BY: Statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: Information not available.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	0		
Other professionals	11	11	
Clerical	2		
Total	<u>13</u>		

EMPLOYMENT OF STAFF: Legislative staff personnel system.

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 85--\$345,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Economy/efficiency	)	80
Program results)	
Investigations/compliance		20

OTHER AUDIT ORGANIZATION. See page 32.

DELAWARE

AGENCY: Auditor of Accounts, State of Delaware

AGENCY HEAD: Dennis E. Greenhouse, Auditor of Accounts

ADDRESS: Townsend Building
P.O. Box 1401
Dover, Delaware 19903

TELEPHONE NUMBER: (302) 736-4241

EMPLOYMENT PROCEDURES: Elected by electorate for four years
with an unlimited number of terms.

AUTHORITY PROVIDED BY: State Constitution and statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	99
City governments	1

REPORTS PROVIDED TO: Governor, Legislature, Auditee, general
public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	42	38	
Other professionals	1	1	
Clerical	7	1	
Total	<u>50</u>		

EMPLOYMENT OF STAFF: State merit or civil service system.

CONTRACTED AUDITS: Approximately 15 percent of budget.

FUNDING:	<u>State Appropriations</u>	<u>Federal Reimbursements</u>	<u>Lottery Audit Reimbursements</u>
FY 82	\$790,500	\$306,240	\$35,243
FY 83	797,100	271,891	32,690
FY 84	981,087	336,690	29,330

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance)	
Economy/efficiency	)	90
Program results)	
Special projects analysis	)	10

OTHER AUDIT ORGANIZATIONS:

State: None
Local: Each has their own.

FLORIDA

AGENCY: Office of the Auditor General

AGENCY HEAD: Ernest Ellison, CPA, Auditor General

ADDRESS: Holland Building
Tallahassee, Florida

MAILING ADDRESS: P.O. Box 1735
Tallahassee, Florida 32302

TELEPHONE NUMBER: (904) 488-5534

EMPLOYMENT PROCEDURES: Appointed by the legislature as a whole
for an indefinite term.

AUTHORITY PROVIDED BY: State Constitution, as implemented by
statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	40
Community Colleges and District School Boards	18
Public Assistance Fund	25
Other	17

REPORTS PROVIDED TO: President of the Senate, Speaker of the
House, Legislative Auditing Committee and
the agency concerned.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	316	316	120
Other professionals	216	211	
Clerical	45	2	
Total	<u>577</u>		

EMPLOYMENT OF STAFF: A special statutory auditor's office
uniform job classification and pay plan.

CONTRACTED AUDITS: None.

FUNDING:	<u>State Appropriations</u>	<u>Federal Reimbursements</u>
	FY 81--\$12,950,591	\$2,313,312
	FY 82-- 15,270,063	2,830,103
	FY 83-- 16,274,181	3,411,801
	FY 84-- 17,518,249	3,278,133

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance)	
Economy/efficiency	)	58
Program results)	
Accounting systems/EDP		17
Public Assistance Fund		25

OTHER AUDIT ORGANIZATIONS:

State: None reported
 Local: City of Jacksonville

GEORGIA

AGENCY: Department of Audits

AGENCY HEAD: William M. Nixon, CPA, State Auditor

ADDRESS: 270 Washington St., Room 214
Atlanta, Georgia 30334

TELEPHONE NUMBER: (404) 656-2174

EMPLOYMENT PROCEDURES: Elected by the legislature as a whole
for an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	35
School systems	30
University system	25
Others	10

REPORTS PROVIDED TO: Governor, all members of the legislature,
news media, and the general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	128	120	12
Other professionals	4	4	
Clerical	16		
Total	<u>148</u>		

EMPLOYMENT OF STAFF: A special statutory auditor's office merit
system.

CONTRACTED AUDITS: Approximately 2 percent of budget.

FUNDING: State Appropriations

FY 82--\$4,699,503
FY 83-- 5,274,242
FY 84-- 5,683,562
FY 85-- 6,168,828

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance)	
Economy/efficiency	)	70
Program results)	
Preaudit		15
Accounting systems		15

OTHER AUDIT ORGANIZATIONS:

State: None reported
Local: Fulton County

HAWAII

AGENCY: Office of the Legislative Auditor

AGENCY HEAD: Clinton T. Tanimura, Legislative Auditor

ADDRESS: 465 S. King Street, Room 500
Honolulu, Hawaii 96813

TELEPHONE NUMBER: (808) 548-2450; FTS thru
San Francisco Special Operator 8-556-0220

EMPLOYMENT PROCEDURES: Appointed by a majority vote of both
houses of the Legislature for a term of
8 years and thereafter until a successor
is appointed.

AUTHORITY PROVIDED BY: State Constitution as implemented by
statute.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: All members of the legislature, governor,
and affected agencies.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAS</u>
Auditors	24	24	1
Other professionals	3	3	
Clerical	3		
Total	<u>30</u>		

EMPLOYMENT OF STAFF: Non-civil service staff hired by the
Legislative Auditor.

CONTRACTED AUDITS: Approximately 15 percent of budget.

FUNDING: State Appropriations

FY 83--\$1,296,140
FY 84-- 1,308,038
FY 85-- 1,322,759

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	20
Economy/efficiency	) 80
Program results)

OTHER AUDIT ORGANIZATIONS:

State: See page 43.

HAWAII

AGENCY: Department of Accounting and General Services

AGENCY HEAD: Hideo Murakami, Comptroller
(James T. Yamamura, Chief, Audit Division)

ADDRESS: 1151 Punchbowl Street, Room 412
Honolulu, Hawaii 96813

TELEPHONE NUMBER: (808) 548-3050; FTS thru
San Francisco Special Operator 8-556-0220

EMPLOYMENT PROCEDURES: Appointed by Governor, confirmed by
Senate for a four-year term (term
expires with term of Governor).

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: Governor and department head.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	17*	12	8
Other professionals	0		
Clerical	2		
Total	<u>19</u>		

*Positions vacant as of June 30, 1984.

EMPLOYMENT OF STAFF: Statutory civil service system.

CONTRACTED AUDITS: Approximately 50% of budget.

FUNDING: State Appropriations

FY 82--\$807,000
FY 83-- 840,000
FY 84-- 981,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	100
Economy/efficiency	0
Program results	0

OTHER AUDIT ORGANIZATIONS: See page 41.

State: Office of the Legislative Auditor

IDAHO

AGENCY: Legislative Auditor

AGENCY HEAD: Bruce Balderston, CPA, Legislative Auditor

ADDRESS: Statehouse
Boise, ID 83720

TELEPHONE NUMBER: (208) 334-3540

EMPLOYMENT PROCEDURES: Appointed by the Joint Finance-
Appropriations Committee and
confirmed by the Legislature, serves a
term of six years, with an unlimited
number of terms.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies = 100

REPORTS PROVIDED TO: Joint Finance-Appropriations Committee &
general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	20	20	7*
Other professionals	2	1	1
Clerical	3		

* 5 additional passed, in waiting period

EMPLOYMENT OF STAFF: Nonstatutory personnel system established
by the Legislative Auditor (conforms with
State merit system).

CONTRACTED AUDITS: None

FUNDING:	<u>Total Appropriations*</u>	<u>Billed to State Agencies</u>	<u>Outside Receipts</u>
FY 82	\$651,600	\$347,407.35	\$10,305
FY 83	752,600	237,985.64	15,416
FY 84	877,800	496,169.33	15,847

*Includes general fund, amounts billed to agencies and outside receipts.

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance/Attachment P	90
Accounting systems	5
Legislative research	5

ILLINOIS

AGENCY: Office of the Auditor General

AGENCY HEAD: Robert G. Cronson, Auditor General

ADDRESS: 509 S. Sixth Street
First Floor
Springfield, Illinois 62701

TELEPHONE NUMBER: (217) 782-0803; FTS 956-0803

EMPLOYMENT PROCEDURES: Appointed by the State General Assembly
for 10 years, renewable term.

AUTHORITY PROVIDED BY: State constitution implemented by
statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	95%
Local agencies	5%

REPORTS PROVIDED TO: Governor, Legislative Audit Commission,
Speaker of State House of Representatives,
President of Senate and general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	50	50	17
Other professionals	9	8	
Clerical	16	1	
Total	<u>75</u>		

EMPLOYMENT OF STAFF: Personnel system established by Auditor
General pursuant to statutory mandate.

CONTRACTED AUDITS: Approximately 76 percent of budget.

FUNDING: State Appropriations

FY 83--\$9,261,800
FY 84-- 9,460,985
FY 85-- 9,395,600

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance		85%
Economy/efficiency)	
Program results	)	15%
Investigations)	

OTHER AUDIT ORGANIZATIONS: See page 49.

ILLINOIS

AGENCY: Illinois Economic & Fiscal Commission

AGENCY HEAD: Marshall Langberg, Executive Director

ADDRESS: 703 State Office Building
Springfield, Illinois 62706

TELEPHONE NUMBER: (217) 782-5320; FTS 956-5320

EMPLOYMENT PROCEDURES: Appointed by the Economic and Fiscal
Commission for an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: Governor, Legislature, Commission,
news media, and the general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	0		
Other professionals	11	11	
Clerical	3		
Total	<u>14</u>		

EMPLOYMENT OF STAFF: Nonstatutory personnel system established
by the agency head.

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 83--\$543,201
FY 84-- 529,951
FY 85-- 673,701

TYPE OF AUDITS AND PERCENT OF EFFORT:

Special studies 60
Revenue estimating 40

OTHER AUDIT ORGANIZATION: See page 47.

INDIANA

AGENCY: Legislative Services Agency-Office of Fiscal and Management Analysis

AGENCY HEAD: Dr. J. Stephen Grimes, Director

ADDRESS: State House - Room 302
Indianapolis, Indiana 46204

TELEPHONE NUMBER: (317) 232-9855

EMPLOYMENT PROCEDURES: Appointed by the Legislative Council for an indefinite term.

AUTHORITY PROVIDED BY: Statutory law and resolution of the Legislative Council (for specific topics).

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	50
Fiscal analysis	50

REPORTS PROVIDED TO: Governor, Legislature and the public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	6	6	
Other professionals	6	6	
Clerical	3		
Total	<u>15</u>		

EMPLOYMENT OF STAFF: Personnel system established by the Personnel Subcommittee of the Legislative Council.

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 83--\$200,000
FY 84-- 200,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Economy/efficiency)	80
Program results)	
Other (Budget/fiscal analysis)	20

OTHER AUDIT ORGANIZATIONS: See pages 50-55.

INDIANA

AGENCY: Auditor of State

AGENCY HEAD: Otis E. Cox, Auditor of State

ADDRESS: 240 Statehouse
Indianapolis, Indiana 46204

TELEPHONE NUMBER: (317) 232-3301

EMPLOYMENT PROCEDURES: Elected by the electorate for a 4-year term with a limit of two successive terms.

AUTHORITY PROVIDED BY: State constitution, and state statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

Preauditing	50
Accounting	50

REPORTS PROVIDED TO: None

STAFFING:

Auditors	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Other professionals	Information not available		
Clerical			

EMPLOYMENT OF STAFF: Nonstatutory personnel system established by the Auditor of State. Two chief deputies--one from each of two major political parties as required by state statutory law.

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 81--	\$1,877,000
FY 82--	2,118,000
FY 83--	2,084,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Accounting systems	50
Preaudit	50

OTHER AUDIT ORGANIZATIONS: See pages 50-55.

INDIANA

AGENCY: State Board of Accounts

AGENCY HEAD: M. F. Renner, State Examiner

ADDRESS: 912 State Office Building
Indianapolis, IN 46204-2281

TELEPHONE NUMBER: (317) 232-2513

EMPLOYMENT PROCEDURES: Appointed by the Governor for a four (4) year term with an unlimited number of terms.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State Agencies	9
County and City (other) Agencies	91

REPORTS PROVIDED TO: Governor, legislature, auditees, general public and in certain cases the State Attorney General and Prosecuting Attorney

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	259	207	83
Other professionals	3	2	
Para-Professionals	31	6	
Clerical	22		
	<u>315</u>		

EMPLOYMENT OF STAFF: Bi-partisan appointment based on an open competitive examination administered annually.

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 83--\$7,049,006

FY 84-- 8,595,810

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	100
Accounting systems	- on a request basis only or in conjunction with f/c audit

OTHER AUDIT ORGANIZATIONS: See pages 50-55.

IOWA

AGENCY: Auditor of State

AGENCY HEAD: Richard D. Johnson, CPA, Auditor of State

ADDRESS: State Capitol Building
Des Moines, Iowa 50319

TELEPHONE NUMBER: (515) 281-5835; FTS 863-5835

EMPLOYMENT PROCEDURES: Elected by electorate for a 4-year term
with an unlimited number of terms.

AUTHORITY PROVIDED BY: State constitution and statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

Administration	16%
State Agencies	48%
County governments	16%
City governments and school district	15%
Financial Institutions	5%

REPORTS PROVIDED TO: Governmental units and general public.

STAFFING (Permanent):

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	125	113	40
Administrative	8	8	2
Clerical	17	1	
Total	<u>150</u>		

EMPLOYMENT OF STAFF: Nonstatutory personnel system established
by the Auditor of State.

CONTRACTED AUDITS: Yes, with Federal Government.

FUNDING:	<u>State Appropriations</u>	<u>Charges for Services</u>
FY 82	\$1,647,000	\$2,908,000
FY 83	1,868,000	2,736,000
FY 84	1,757,000	2,325,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	)	100
Economy/efficiency)	

OTHER AUDIT ORGANIZATIONS: See page 58.

IOWA

AGENCY: Legislative Fiscal Bureau

AGENCY HEAD: Dennis C. Prouty, Director

ADDRESS: Capitol Building
Des Moines, Iowa 50319

TELEPHONE NUMBER: (515) 281-5279; FTS 863-5279

EMPLOYMENT PROCEDURES: Appointed by the Legislative Council for an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State Agencies 100%

REPORTS PROVIDED TO: No set procedure.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	0		
Other professionals	14	13	
Clerical	2		
Total	<u>16</u>		

EMPLOYMENT OF STAFF: Nonstatutory personnel system established by the Legislative Council.

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 83--\$542,000

FY 84-- 586,000

FY 85-- 548,600

TYPE OF AUDITS AND PERCENT OF EFFORT:

Program results	20
Budget/legislative analysis	<u>80</u>
	<u>100</u>

OTHER AUDIT ORGANIZATIONS: See page 56.

KANSAS

AGENCY: Legislative Division of Post Audit

AGENCY HEAD: Meredith Williams, Legislative Post Auditor

ADDRESS: Mills Buiding - Suite 301
Topeka, Kansas 66612

TELEPHONE NUMBER: (913) 296-3792; FTS 757-3792

EMPLOYMENT PROCEDURES: Appointed by 10-member Legislative Post Audit Committee for an indefinite term; may be removed only by an affirmative vote of 7 Committee members.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State Agencies	80%
Local Units	20%

REPORTS PROVIDED TO: Legislative Post Audit Committee, appropriate Standing Committees, Legislative Leaders, the Governor, heads of audited agencies, and the public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	14	14	1
Other professionals	2	2	-
Clerical	3	-	-
Total	<u>19</u>		

EMPLOYMENT OF STAFF: Unclassified Civil Service System

CONTRACTED AUDITS: Approximately 85% of financial/compliance audits of State agencies

FUNDING:	<u>State Appropriations</u>	<u>Federal reimbursements</u>
	FY 82--\$1,373,000	\$23,319
	FY 83-- 1,579,000	70,746
	FY 84-- 1,357,000	56,264
	FY 85-- 1,193,000	69,175

TYPE OF AUDITS AND PERCENT OF EFFORT:

	<u>Personnel Allocation</u>	<u>Expenditure Allocation</u>
Financial/compliance	10%	40%
Performance	90%	60%

KENTUCKY

AGENCY: Auditor of Public Accounts

AGENCY HEAD: Mary Ann Tobin, Auditor of Public Accounts

ADDRESS: Room 168, Capital Annex
Frankfort, Kentucky 40601

TELEPHONE NUMBER: (502) 564-4226; FTS 351-4226

EMPLOYMENT PROCEDURES: Elected by electorate, serves a term of
4 years; may not succeed self.

AUTHORITY PROVIDED BY: State constitution, as implemented by
statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State Agencies	45
County governments	45
Special projects	10

REPORTS PROVIDED TO: All members of the legislature, news
media, and the general public.

STAFFING: June 30, 1984

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	81	81	24
Other professionals	5	4	2
Clerical	9		
Total	<u>95</u>		

EMPLOYMENT OF STAFF: State merit or civil service system.

CONTRACTED AUDITS: None.

FUNDING:

<u>State Appropriations</u>	<u>Reimbursements</u>	<u>Trust & Agency Funds</u>
FY 81--\$1,858,500	\$88,100	\$431,800
FY 82-- 1,861,300	40,800	489,500
FY 83-- 2,055,700	40,000	603,900
FY 84-- 2,174,000	60,300	515,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	70
Accounting systems	10
Special projects	20

OTHER AUDIT ORGANIZATIONS: See page 63.

KENTUCKY

AGENCY: Kentucky Legislative Research Commission

AGENCY HEAD: Vic Hellard, Jr., Director

ADDRESS: Capitol Building, Room 64
Frankfort, Kentucky 40601

TELEPHONE NUMBER: (502) 564-8100; FTS 351-8100

EMPLOYMENT PROCEDURES: At the pleasure of the Legislative
Research Commission.

AUTHORITY PROVIDED BY: Kentucky Revised Statutes

ALLOCATION OF RESOURCES IN PERCENT:

State Agencies

REPORTS PROVIDED TO: Legislative Research Commission, General
Assembly Members, General Public

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	0		
Other professionals	110	Information not available	
Clerical	94		
Total	<u>204</u>		

EMPLOYMENT OF STAFF: By the Director

FUNDING: FY 83--\$10,397,500
FY 84-- 9,138,200
FY 85-- 9,680,200

TYPE OF AUDITS AND PERCENT OF EFFORT:

Information not available

OTHER AUDIT ORGANIZATIONS: See page 61.

LOUISIANA

AGENCY: Office of Legislative Auditor

AGENCY HEAD: Joseph H. Burris, Legislative Auditor

ADDRESS: P.O. Box 44397
Baton Rouge, Louisiana 70804

TELEPHONE NUMBER: (504) 342-7237

EMPLOYMENT PROCEDURES: Elected by the Legislature as a whole
for an indefinite term

AUTHORITY PROVIDED BY: State constitution, as implemented by
statutory law

ALLOCATION OF RESOURCES IN PERCENT:

State Agencies	43
County governments	55
City governments	2

REPORTS PROVIDED TO: All members of Legislature, the Governor,
Attorney General, auditee and general
public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	187	170	36
Other professionals	1	1	
Clerical	21	1	
Total	<u>209</u>		

EMPLOYMENT OF STAFF: Merit system

FUNDING: State Appropriations

FY 82--\$7,577,365
FY 83-- 8,662,917
FY 84-- 8,643,526
FY 85-- 8,643,526

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial compliance	97
Economy/efficiency	**
Accounting systems	1
Revenue forecasting	1
Actuarial work	1

**Only in a few selected audits

OTHER AUDIT ORGANIZATIONS:

State: None reported
Local: City of New Orleans

MAINE

AGENCY: State Department of Audit

AGENCY HEAD: George J. Rainville, State Auditor

ADDRESS: State Office Building, Station 66
Augusta, Maine 04333

TELEPHONE NUMBER: (207) 289-2201; FTS 868-2201

EMPLOYMENT PROCEDURES: Elected by the Legislature as a whole
for a 4-year term, with an unlimited
number of terms

AUTHORITY PROVIDED BY: State statutory law

ALLOCATION OF RESOURCES IN PERCENT:

State Agencies	60
County governments	15
City governments	15
Courts	10

REPORTS PROVIDED TO: Governor, all members of the Legislature,
President of the Senate, Speaker of the
House, news media, and the general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	32	26	
Other	4		
Clerical	3		
Total	<u>39</u>		

EMPLOYMENT OF STAFF: Statutory State merit or civil service
system

CONTRACTED AUDITS: None.

FUNDING:	<u>State Appropriations</u>	<u>Special Revenue Funds</u>
	FY 82--\$493,121	\$246,348
	FY 83-- 497,808	397,160
	FY 84-- 566,381	414,276

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial compliance	100
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MARYLAND

AGENCY: Division of Audits, Department of Fiscal Services

AGENCY HEAD: Charles C. Piazza, CPA, Legislative Auditor

ADDRESS: State Office Building, Room 1202
301 West Preston Street
Baltimore, Maryland 21201

TELEPHONE NUMBER: (301) 383-2512; FTS 932-2512

EMPLOYMENT PROCEDURES: Appointed by the Director, Department of Fiscal Services, with approval of the President of the Senate and the Speaker of the House of Delegates, for an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State Agencies	99
Other	1

REPORTS PROVIDED TO: Governor, House, Senate, Director - Department of Fiscal Services, Comptroller of Treasury, Department of Budget and Fiscal Planning Agency, and the general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	89	89	57
Clerical	4		
Total	<u>93</u>		

EMPLOYMENT OF STAFF: Based on Department of Fiscal Services' Personnel Guidelines.

CONTRACTED AUDITS: No contractual audits. 260 statutorily required audits for fiscal year 1984.

FUNDING: State Appropriations
FY 83--\$2,570,009
FY 84-- 2,471,614
FY 85-- 3,289,086

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	82%
Economy/efficiency	10%
Other	8%

OTHER AUDIT ORGANIZATIONS:

State: None reported.
Local: City of Baltimore, Anne Arundel, Baltimore, Howard,
Montgomery and Prince George's Counties.

MASSACHUSETTS

AGENCY: Department of the State Auditor

AGENCY HEAD: John J. Finnegan
Auditor of the Commonwealth

ADDRESS: State House, Room 229
Boston, MA 02133

TELEPHONE NUMBER: (617) 727-2075

EMPLOYMENT PROCEDURES: Elected by the electorate for a 4-year term with an unlimited number of terms

AUTHORITY PROVIDED BY: State Constitution, as implemented by statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State Agencies	65
State Authorities	26
Contracted Audits	9

REPORTS PROVIDED TO: Governor, some members of the Legislature, President of the Senate, Speaker of the House, Legislative Committee, Federal Agencies, News Media, and the general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	188	248	14
Other Professionals	66		
Clerical	20		
Total	<u>274</u>		

EMPLOYMENT OF STAFF: State Merit

CONTRACTED AUDITS: Approximately 9% of budget

FUNDING: State Appropriations
FY 83--\$6,988,000
FY 84-- 7,737,800
FY 85-- 8,450,800

TYPE OF AUDITS AND PERCENT OF EFFORT:

<u>FISCAL YEAR 1984</u>	
Financial/Compliance	64%
Management (E/E, P/R)	29%
Follow-Up	6%

OTHER AUDIT ORGANIZATIONS: See page 72.

MASSACHUSETTS

AGENCY: House Post Audit and Oversight Bureau

AGENCY HEAD: Richard F. Tobin, Jr. Director

ADDRESS: Room 146, State House
Boston, Massachusetts 02133

TELEPHONE NUMBER: (617) 722-2575

EMPLOYMENT PROCEDURES: Appointed by the Committee on Post Audit and Oversight, with the approval of the Speaker of the House, for an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State Agencies 100

REPORTS PROVIDED TO: Information not available.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	17	17	
Other professionals	0		
Clerical	5		
Total	<u>22</u>		

EMPLOYMENT OF STAFF: Non-statutory personnel system established by the Director.

CONTRACTED AUDITS: Some contracting in specialized areas with Educational Institutions.

FUNDING: State Appropriations

FY 82--\$400,000

FY 83-- 530,000

FY 84-- 834,667

TYPE OF AUDITS AND PERCENT OF EFFORT:

Economy/efficiency	50
Program results	50

OTHER ORGANIZATIONS: See page 70.

MICHIGAN

AGENCY: Office of the Auditor General

AGENCY HEAD: Franklin C. Pinkelman, CPA
Auditor General

ADDRESS: 333 South Capitol Avenue, Suite A
Lansing, MI 48913

TELEPHONE NUMBER: (517) 373-3773; FTS 253-3773

EMPLOYMENT PROCEDURES: Elected by the Legislature as a whole
for an 8-year term, with an unlimited
number of terms.

AUTHORITY PROVIDED BY: State Constitution.

ALLOCATION OF RESOURCES IN PERCENT:

State Agencies 100

REPORTS PROVIDED TO: Governor and Legislature.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	138	136	55
Other professionals	6		
Clerical	14		
Total	<u>158</u>		

EMPLOYMENT OF STAFF: Constitutional civil service system.

CONTRACTED AUDITS: FY 81-31; FY 82-24; FY 83-25

FUNDING:	<u>State Appropriations</u>	<u>Reimbursement from Auditees</u>
FY 81--	\$5,860,700	\$700,000
FY 82--	6,782,000	775,000
FY 83--	7,082,400	800,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance)	
Economy/efficiency	)	100
Program results)	

OTHER AUDIT ORGANIZATIONS:

State: See page 75.

Local: City of Detroit Auditor General

MICHIGAN

AGENCY: Department of the Treasury,
Bureau of Local Government Services,
Local Government Audit Division

AGENCY HEAD: Laura B. Lasater, CPA, Deputy State Treasurer

ADDRESS: Treasury Building - Second Floor
Lansing, Michigan 48922

TELEPHONE NUMBER: (517) 373-3220

EMPLOYMENT PROCEDURES: Appointed by the State Treasurer for an
indefinite term.

AUTHORITY PROVIDED BY: State Constitution, as implemented by
statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

County government	50
Municipalities, Villages, Townships	50

REPORTS PROVIDED TO: Governor, Attorney General, Legislature,
Local unit officials, Federal agencies,
news media, and the general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	19	18	7
Other professionals	4	4	2
Clerical	3		
Total	<u>26</u>		

EMPLOYMENT OF STAFF: Statutory State merit or civil service
system.

CONTRACTED AUDITS: Approximately 35% of budget.

FUNDING: State Appropriations
FY 83--\$1,405,600
FY 84-- 1,453,400
FY 85-- 1,455,700

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	70
Economy/efficiency	2
Program results	3
Other (audit review, systems)	25

OTHER AUDIT ORGANIZATIONS: See page 73.

MINNESOTA

AGENCY: Office of the State Auditor

AGENCY HEAD: Arne H. Carlson, State Auditor

ADDRESS: 555 Park St., Suite 400
St. Paul, Minnesota 55103

TELEPHONE NUMBER: (612) 296-2551

EMPLOYMENT PROCEDURES: Elected by the electorate for a 4-year term, with an unlimited number of terms.

AUTHORITY PROVIDED BY: State Constitution, as implemented by statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

County Government	60
City Governments	30
Political subdivisions	10

REPORTS PROVIDED TO: Audited agencies, Legislature, Governmental Agencies, news media, and general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	80	77	34
Other professionals	10	10	
Clerical	16		
Total	<u>106</u>		

EMPLOYMENT OF STAFF: Statutory State merit or civil service system.

CONTRACTED AUDITS: Approximately 10% of budget.

FUNDING:	<u>State Appropriations</u>	<u>State Reimbursements</u>
FY 82--	\$268,691	\$3,339,415
FY 83--	278,094	3,233,473
FY 84--	341,330	3,589,265

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	95
Accounting systems	5

OTHER AUDIT ORGANIZATIONS: See page 79.

MINNESOTA

AGENCY: Legislative Auditor's Office

AGENCY HEAD: James Nobles, Legislative Auditor

ADDRESS: First Floor - West Wing
Veteran's Service Building
20 West 12th Street
Saint Paul, Minnesota 55155

TELEPHONE NUMBER: (612) 296-4708

EMPLOYMENT PROCEDURES: Appointed by the Legislative Audit
Commission for a six year term, with an
unlimited number of terms.

AUTHORITY PROVIDED BY: Minn. Statute 3.97

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: Governor, Joint Legislative Committees,
Federal agencies, news media, and the
general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	39	39	20
Other professionals	20	20	
Clerical	6		
Total	<u>65</u>		

EMPLOYMENT OF STAFF: Statutory State merit or civil service
system.

CONTRACTED AUDITS: None

FUNDING: State Appropriations
FY 83--\$1,810,645
FY 84-- 2,552,000
FY 85-- 2,553,438

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	60
Economy/efficiency	20
Program results	20

OTHER AUDIT ORGANIZATIONS: See page 77.

MISSISSIPPI

AGENCY: Office of the State Auditor

AGENCY HEAD: Ray Mabus, State Auditor

ADDRESS: P.O. Box 956
Jackson, Mississippi 39205

TELEPHONE NUMBER: (601) 359-3561

EMPLOYMENT PROCEDURE: Elected by the electorate for a 4-year term, with an unlimited number of terms.

AUTHORITY PROVIDED BY: State Constitution, as implemented by statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	
County governments	Information not available
School districts	available
Junior Colleges and Universities	

REPORTS PROVIDED TO: Governor, members of the Legislature, auditees, and general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAS</u>
Accountants/Auditors	137	133	22
Examiners	20	13	
Other Professionals	6	6	
Clerical	22	5	
Total	<u>185</u>		

EMPLOYMENT OF STAFF: Statutory State Personnel Board

CONTRACTED AUDITS: Contracted approximately \$2.6 million in FY 1984 with private accounting firms to conduct prior-year audits in order for the office to become current

FUNDING:	State	Auditee
	<u>Appropriations</u>	<u>Reimbursements</u>
	FY 82--\$3,169,175	\$1,349,827
	FY 83-- 3,258,021	1,197,030
	FY 84-- 3,124,174	1,200,000
	FY 85-- 2,967,965*	5,620,348*

*Budget

TYPE OF AUDITS AND PERCENT OF EFFORT:

Investigative Audit	20
Financial/compliance	80

OTHER AUDIT ORGANIZATIONS: State: See page 83.

MISSISSIPPI

AGENCY: Joint Legislative Committee on Performance
Evaluation and Expenditure Review

AGENCY HEAD: John W. Turcotte, Director

ADDRESS: Central High Legislative Services Bldg.
259 North West St.
Jackson, Mississippi 39201

MAILING ADDRESS: Box 1204
Jackson, Mississippi 39215-1204

TELEPHONE NUMBER: (601) 359-1226

EMPLOYMENT PROCEDURE: Appointed by the Joint Legislative
Committee on Performance Evaluation and
Expenditure Review.

AUTHORITY PROVIDED BY: State constitution, statute

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	80
County governments	15
City governments	2
Special districts	3

REPORTS PROVIDED TO: Governor, Lt. Governor, Legislature,
agency head, and general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors (Analysts)	20	20	3
Other Professionals	3	3	
Clerical	4		
	<u>27</u>		

EMPLOYMENT OF STAFF: Non-statutory personnel system established
by the agency head.

CONTRACTED AUDITS: None

FUNDING: State Appropriations
FY 82--\$715,690
FY 83-- 673,211
FY 84-- 808,689

TYPE OF AUDITS AND PERCENT OF EFFORTS:

Financial/compliance)	
Economy/efficiency	)	90
Program results/evaluations)	
Fiscal notes, Legislative Assistance	)	10

OTHER AUDIT ORGANIZATIONS: See page 81.

MISSOURI

AGENCY: State Auditor's Office

AGENCY HEAD: Margaret Kelly, CPA, State Auditor

ADDRESS: Room 224
State Capitol
Jefferson City, Missouri

MAILING ADDRESS: P.O. Box 869
Jefferson City, MO 65102

TELEPHONE NUMBER: (314) 751-4824

EMPLOYMENT PROCEDURE: Elected by the electorate for a 4-year term, with an unlimited number of terms.

AUTHORITY PROVIDED BY: State constitution, as implemented by statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	50
County governments	40
City and other local	10

REPORTS PROVIDED TO: Governor, Legislature, auditees, and public
(upon request)

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	114	113	53
Other Professionals	5	5	2
Clerical	15		
	<u>134</u>		

EMPLOYMENT OF STAFF: Nonstatutory personnel system established by the incumbent State Auditor.

CONTRACTED AUDITS: Limited amount of county government revenue sharing audits

FUNDING: State Appropriations
FY 82--\$3,025,849
FY 83-- 3,189,497
FY 84-- 3,131,571

TYPE OF AUDITS AND PERCENT OF EFFORTS:

Financial/compliance)	
Economy/efficiency	)	100
Program results)	

MONTANA

AGENCY: Office of the Legislative Auditor

AGENCY HEAD: Scott Seacat, Legislative Auditor

ADDRESS: State Capitol
Helena, Montana 59620

TELEPHONE NUMBER: (406) 444-3122; FTS 587-3122

EMPLOYMENT PROCEDURE: Appointed by the Legislative Audit
Committee for a 2-year term, with an
unlimited number of terms.

AUTHORITY PROVIDED BY: State Constitution, as implemented by
statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: Governor, all members of the Legislature,
and general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	54	54	24
Other Professionals	4	4	2
Clerical	5		
	<u>63</u>		

EMPLOYMENT OF STAFF: Nonstatutory personnel system

CONTRACTED AUDITS: Approximately 4% of budget

FUNDING: State Appropriations
FY 83--\$2,328,807
FY 84-- 2,354,842
FY 85-- 2,523,302

TYPE OF AUDITS AND PERCENT OF EFFORTS:

Financial/compliance	70
Performance	26
EDP	4

OTHER AUDIT ORGANIZATIONS: See page 88.

MONTANA

AGENCY: Department of Commerce, Division
of Local Government Services

AGENCY HEAD: George H. Pendergast, Administrator

ADDRESS: 805 North Main
Helena, Montana 59601

MAILING ADDRESS: Capital Station
Helena, MT 59620

TELEPHONE NUMBER: (406) 444-3010; FTS 587-3010

EMPLOYMENT PROCEDURE: Appointed by the Director, Department of
Community Affairs for an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

County governments	25
City governments	20
School districts	50
Other districts	5

REPORTS PROVIDED TO: Governor, local officials, news media, and
general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	24	21	5
Other Professionals	9	8	2
Clerical	4		
	<u>37</u>		

EMPLOYMENT OF STAFF: Nonstatutory personnel system established
by administrator

CONTRACTED AUDITS: Audits may be contracted at discretion of
local governing bodies.

FUNDING: State Appropriations
FY 83--\$1,215,707
FY 84-- 1,159,515

TYPE OF AUDITS AND PERCENT OF EFFORTS:

Financial/compliance	100
Economy/efficiency	0
Program results	0

OTHER AUDIT ORGANIZATIONS: See page 87.

NEBRASKA

AGENCY: Auditor of Public Accounts

AGENCY HEAD: Ray A. C. Johnson, CPA, Auditor of Public Accounts

ADDRESS: State Capitol Building - Room 2303
Lincoln, Nebraska 68509

TELEPHONE NUMBER: (402) 471-2111; FTS 867-2111

EMPLOYMENT PROCEDURE: Elected by the electorate for a 4-year term, with an unlimited number of terms.

AUTHORITY PROVIDED BY: State Constitution and statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	55
County governments	45

REPORTS PROVIDED TO: Governor, Joint Legislative Committee, news media and the general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	57	49	18
Other Professionals	0		
Clerical	4		
Total	<u>61</u>		

EMPLOYMENT OF STAFF: Nonstatutory personnel system established by the Auditor of Public Accounts.

CONTRACTED AUDITS: 78

FUNDING:	<u>State Appropriations</u>	<u>Federal Grant Audit Contracts</u>
FY 83--	\$1,337,082	\$211,820
FY 84--	1,340,263	238,127
FY 85--	1,472,675	274,828

TYPE OF AUDITS AND PERCENT OF EFFORTS:

Financial/compliance	70
Economy/efficiency	10
Accounting systems	20

NEVADA

AGENCY: Legislative Counsel Bureau - Audit Division

AGENCY HEAD: John R. Crossley, CPA, Legislative Auditor

ADDRESS: Legislative Building
Capitol Complex
Carson City, Nevada 89710

TELEPHONE NUMBER: (702) 885-5622

EMPLOYMENT PROCEDURE: Appointed by the Legislative Commission
for an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: All members of the Legislature, other
appropriate state officers, and the head
of the agency audited.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	17.0	15	8
Clerical	2.5		
Total	<u>19.5</u>		

EMPLOYMENT OF STAFF: Legislative staff nonclassified.

CONTRACTED AUDITS: Fixed price contracts with CPA firms for
compliance with federal regulations. Money
provided by state agencies and General Fund
appropriation.

FUNDING: State Appropriations (Not to be used for contracted
audits)

FY 82--\$745,463
FY 83-- 747,729
FY 84-- 839,909
FY 85-- 870,260

TYPE OF AUDITS AND PERCENT OF EFFORTS:

Financial/compliance	98%
Economy/efficiency	2%

NEW HAMPSHIRE

AGENCY: Office of the Legislative Budget Assistant

AGENCY HEAD: Charles L. Connor, Legislative Budget Assistant

ADDRESS: Statehouse - Room 102
Concord, New Hampshire 03301

TELEPHONE NUMBER: (603) 271-2389

EMPLOYMENT PROCEDURE: Appointed by the Fiscal Committee for a 2-year term, with an unlimited number of terms.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: Governor, Legislative leaders, the Fiscal Committee, and general public

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	20	20	7
Other Professional	0		
Clerical	1		
Total	<u>21</u>		

EMPLOYMENT OF STAFF: Nonstatutory personnel system established by the Legislative Budget Assistant.

CONTRACTED AUDITS: Approximately 10% of budget.

FUNDING:	<u>State Appropriations</u>	<u>Federal Reimbursement</u>
FY 82--	\$790,000	\$253,000
FY 83--	893,000	40,000
FY 84--	957,000	47,000

TYPE OF AUDITS AND PERCENT OF EFFORTS:

Financial/compliance)	
Economy/efficiency	)	95
Program results)	
Accounting system		5

NEW JERSEY

AGENCY: Office of the Legislative Services
Division of State Auditing

AGENCY HEAD: Albert Porrone, Executive Director (OLS)
James J. Dolan, State Auditor

STREET ADDRESS: State House Annex
Trenton, New Jersey 08625

MAILING ADDRESS: CN 067
Trenton, New Jersey 08625

TELEPHONE NUMBER: (609) 292-6430

EMPLOYMENT PROCEDURE: State Auditor is appointed by a joint session of the Legislature for a 5 year term to serve until his successor is elected and qualified.

AUTHORITY PROVIDED BY: State constitution implemented by statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State Agencies and Funds 100

REPORTS PROVIDED TO: Governor, President of the Senate, Speaker of the Assembly, Executive Director of OLS, and other interested parties. Reports are public documents.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	80	80	12
Clerical	9		
Total	<u>89</u>		

EMPLOYMENT OF STAFF: Non-statutory personnel system established by the Legislative Service Commission.

CONTRACTED AUDITS: Less than 1% of budget is spent on contracted audits.

FUNDING: State Appropriations
FY 83--\$2,262,955
FY 84-- 2,547,743
FY 85-- 2,642,027

TYPE OF AUDITS AND PERCENT OF EFFORTS:

Financial/compliance)	
Economy/efficiency	)	94
Special studies and analysis	)	6

OTHER AUDIT ORGANIZATIONS:

State: Internal Audit units in major departments. See
page
Local: Cities of Trenton and Newark.
Office of Local Government Service (NJ Department
of Community Affairs).

NEW MEXICO

AGENCY: Office of the State Auditor

AGENCY HEAD: Albert Romero, CPA, State Auditor

ADDRESS: PERA Building, Room 302
Santa Fe, New Mexico 87503

TELEPHONE NUMBER: (505) 827-4740
Toll-free in New Mexico 1-800-432-5517

EMPLOYMENT PROCEDURE: Elected by the electorate for a 4-year term. Not renewable.

AUTHORITY PROVIDED BY: State Constitution, as implemented by statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	
County governments	Percentage information
City governments	not available
School districts	
Local units	

REPORTS PROVIDED TO: Auditee, Department of Finance and Administration, Legislative Finance Committee, news media, and general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	11	10	5
Other Professionals	4	2	
Clerical	2		
	<u>17</u>		

EMPLOYMENT OF STAFF: Statutory state merit system.

CONTRACTED AUDITS: 440 audits for fiscal year ended 6/30/84

FUNDING:	<u>State Appropriations</u>	<u>Auditees</u>
	FY 82--\$624,704	\$337,548
	FY 83-- 816,042	17,210
	FY 84-- 887,600	328,850

TYPE OF AUDITS AND PERCENT OF EFFORTS:

Financial/compliance	100
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NEW YORK

AGENCY: Office of the State Comptroller

AGENCY HEAD: Edward V. Regan, Comptroller
Edward P. Henderson, CPA, Deputy Comptroller,
Division of Audits and Accounts
Cornelius F. Healy, Deputy Comptroller,
Division of Municipal Affairs

ADDRESS: Alfred E. Smith Office Building, 6th Floor
Albany, New York 12236

TELEPHONE NUMBER: (518) 474-5598 FTS 564-5598

EMPLOYMENT PROCEDURE: Elected by the electorate for a 4-year
term with an unlimited number of terms.

AUTHORITY PROVIDED BY: State Constitution, and implemented by
State Statutory Law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	40
City & County Governments	60

REPORTS PROVIDED TO: Governor and all members of the
Legislature

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	480	480	60
Clerical	130		
Total	<u>610</u>		

EMPLOYMENT OF STAFF: Statutory State merit or civil service
system.

CONTRACTED AUDITS: Few

FUNDING: State Appropriations
FY 83--\$15,300,000
FY 84-- 16,800,000
FY 85-- 17,600,000

TYPE OF AUDITS AND PERCENT OF EFFORTS:

Financial/compliance	65
Economy/Efficiency	15
Program Results	20

OTHER AUDIT ORGANIZATIONS:

State: See page 99.

NEW YORK

AGENCY: Legislative Commission on Expenditure Review

AGENCY HEAD: Bernard P. Geizer, Director

ADDRESS: 111 Washington Ave., Room 400
Albany, New York 12210

TELEPHONE NUMBER: (518) 474-1474; FTS 564-1474

EMPLOYMENT PROCEDURE: Appointed by the Legislative Commission
on Expenditure Review for an indefinite
term.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	94
Local assistance programs	1
Public Authority	5

REPORTS PROVIDED TO: Governor and Legislature, news media and
general public upon request.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	0		
Other Professionals	22	22	1
Clerical	6		
Total	<u>28</u>		

EMPLOYMENT OF STAFF: Non-statutory personnel established by the
Director.

CONTRACTED AUDITS: None

FUNDING: State Appropriations
FY 82--\$ 948,348
FY 83-- 1,006,066
FY 84-- 1,096,000

TYPE OF AUDITS AND PERCENT OF EFFORTS:

Economy/Efficiency	10
Program Results	90

OTHER AUDIT ORGANIZATIONS:

See page 97.

NORTH CAROLINA

AGENCY: Department of the State Auditor

AGENCY HEAD: Edward Renfrow, State Auditor

ADDRESS: 300 N. Salisbury Street, Room 201
Raleigh, NC 27611

TELEPHONE NUMBER: (919) 733-3217

EMPLOYMENT PROCEDURE: Elected by the electorate for a 4-year
term with an unlimited number of terms.

AUTHORITY PROVIDED BY: State Constitution as implemented by
statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: Governor, State Legislature, news media
and the general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	113	113	43
Other Professionals	24	24	
Clerical	17		
Total	<u>154</u>		

EMPLOYMENT OF STAFF: State Personnel System

CONTRACTED AUDITS: None

FUNDING: State Appropriations

FY 83--\$5,756,615

FY 84-- 6,340,309

FY 85-- 6,551,006

TYPE OF AUDITS AND PERCENT OF EFFORTS:

Financial/compliance)	
Economy/Efficiency	)	85
Program Results)	
Accounting systems		15

OTHER AUDIT ORGANIZATIONS:

State: None supported

Local: Mecklenburg County

NORTH DAKOTA

AGENCY: North Dakota State Auditor

AGENCY HEAD: Robert W. Peterson, State Auditor

ADDRESS: State Capitol
Bismarck, North Dakota 58501

TELEPHONE NUMBER: (701) 224-2241

EMPLOYMENT PROCEDURE: Elected by the electorate for a 4-year term with an unlimited number of terms.

AUTHORITY PROVIDED BY: State Constitution as implemented by statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	65
County governments	15
City governments	10
School districts	10

REPORTS PROVIDED TO: Governor, all members of the Legislature, President of the Senate, and the Speaker of the House.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	39	39	15
Other Professionals	1		
Clerical	2		
Total	<u>42</u>		

EMPLOYMENT OF STAFF: Non-statutory personnel system established by the incumbent State Auditor.

CONTRACTED AUDITS: None

FUNDING: State Appropriations
FY 81--\$1,136,359
FY 82-- 1,243,657
FY 83-- 1,283,542

TYPE OF AUDITS AND PERCENT OF EFFORTS:

Financial/compliance 100

OTHER AUDIT ORGANIZATIONS:

State: See page 105.

Local: Cities of Bismarck and Fargo.

NORTH DAKOTA

AGENCY: Legislative Council - Fiscal Section

AGENCY HEAD: Chester E. Nelson, Jr., CPA, Legislative Budget
Analyst and Auditor

ADDRESS: State Capitol
Bismarck, North Dakota 58501

TELEPHONE NUMBER: (701) 224-2916

EMPLOYMENT PROCEDURE: Appointed by Legislative Council for an
indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

Staff services to Legislature 100%

REPORTS PROVIDED TO: Information not available.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	5	5	4
Other Professionals	0		
Clerical	0		
Total	<u>5</u>		

EMPLOYMENT OF STAFF: Non-statutory personnel system established
by the agency head.

CONTRACTED AUDITS: Approximately 8% of budget.

FUNDING: State Appropriations
83-85 Biennium \$800,000

TYPE OF AUDITS AND PERCENT OF EFFORTS:

Most of our efforts are devoted to budget related
functions.

OTHER AUDIT ORGANIZATIONS: See page 103.

OHIO

AGENCY: Auditor of State

AGENCY HEAD: Thomas E. Ferguson, State Auditor

ADDRESS: 88 E. Broad Street
Columbus, Ohio 43224

TELEPHONE NUMBER: (614) 466-4858; FTS 942-4858

EMPLOYMENT PROCEDURE: Elected by the electorate for a 4-year term, with an unlimited number of terms.

AUTHORITY PROVIDED BY: State Constitution, as implemented by statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

Information not available

REPORTS PROVIDED TO: Governor, all members of the Legislature, and the auditee.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	573	350	22
Other Professionals	112		
Clerical	105		
Total	790		

EMPLOYMENT OF STAFF: Statutory State merit or civil service system.

CONTRACTED AUDITS: Approximately 10%.

FUNDING:	<u>State Appropriations</u>	<u>Reimbursements</u>
FY 82--	\$12,925,782	\$ 8,908,273
FY 83--	24,189,223	10,108,053
FY 84--	14,899,189	10,504,047

TYPE OF AUDITS AND PERCENT OF EFFORTS:

Financial/compliance	60
Economy/efficiency	5
Program results	5
Accounting systems	5
Preaudit	25*

*Proposed new legislation will take the Auditor of State out of the Preaudit process.

OTHER AUDIT ORGANIZATIONS:

State: None reported
Local: Columbus City Auditor.

OKLAHOMA

AGENCY: Office of the State Auditor and Inspector

AGENCY HEAD: Clifton H. Scott, State Auditor and Inspector

ADDRESS: 100 State Capitol Building
Oklahoma City, Oklahoma 73105

TELEPHONE NUMBER: (405) 521-3495

EMPLOYMENT PROCEDURE: Elected by the electorate for a 4 year term; number of terms not limited.

AUTHORITY PROVIDED BY: State Constitution, as implemented by statutory provisions.

ALLOCATION OF RESOURCES IN PERCENT:

Staff Agencies	50
County Governments	50

REPORTS PROVIDED TO: Governor, Attorney General, District Attorneys of pertinent districts, Legislative Leaders, local news services and wire services.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	57	43	10
Other Professionals	9	6	1
Clerical	22	2	
Total	<u>88</u>		

EMPLOYMENT OF STAFF: Not under the State Merit System

CONTRACTED AUDITS: Less than 1% of budget.

FUNDING:	<u>State Appropriations</u>	<u>Auditee Reimbursements</u>	<u>Federal Reimbursements</u>
FY '81	\$1,856,817	\$905,376	
FY '82	2,883,024	444,871	
FY '83	2,484,104	355,004	\$88,335

TYPE OF AUDITS AND PERCENT OF EFFORTS:

Financial	70
Compliance	30

OTHER AUDIT ORGANIZATIONS: See page 110.

OKLAHOMA

AGENCY: Legislative Fiscal Office

AGENCY HEAD: Paul E. McElvany, Director

ADDRESS: 307 State Capitol
Oklahoma City, OK 73105

TELEPHONE NUMBER: (405) 521-4144

EMPLOYMENT PROCEDURE: Appointed by the President Pro Tempore of Senate and Speaker of the House of Representatives for an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

Staff Agencies 100

REPORTS PROVIDED TO: Statutory Committee, Standing Committee, Attorney General, Governor

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors & Directors	9	9	2
Other Professionals			
Editor	1	1	
Clerical	2		
Total	<u>12</u>		

EMPLOYMENT OF STAFF: Non-statutory personnel system established by the Director.

CONTRACTED AUDITS: None

FUNDING: State Appropriations
FY 83 \$715,571 (est.)
FY 84 676,432 (est.)
FY 85 612,697

TYPE OF AUDITS AND PERCENT OF EFFORTS:

Economy/efficiency)
Program results) 100

OTHER AUDIT ORGANIZATIONS: See page 108.

OREGON

AGENCY: Secretary of State

AGENCY HEAD: Norma Paulus, Secretary of State
(William Miles - Audits Supervisor)

ADDRESS: 112-A Labor & Industries Building
Salem, Oregon 97310

TELEPHONE NUMBER: (503) 378-3329

EMPLOYMENT PROCEDURE: Elected by the electorate for a 4 year
term, with a 2-term limit.

AUTHORITY PROVIDED BY: State Constitution.

ALLOCATION OF RESOURCES IN PERCENT:

Staff agencies	90
City governments	2
Municipal corporations	3
Other	5

REPORTS PROVIDED TO: Governor, all members of the legislature,
auditees and news media.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	62	62	39
Other Professionals	0		
Clerical	6		
Total	<u>68</u>		

EMPLOYMENT OF STAFF: Statutory State merit of civil service
system.

CONTRACTED AUDITS: None

FUNDING:	<u>Total Reimbursement</u> <u>from auditees</u>	<u>Local government</u> <u>units only</u>
FY 82--	\$2,371,861	\$168,464
FY 83--	2,219,134	198,886
FY 84	2,700,780	123,040

TYPE OF AUDITS AND PERCENT OF EFFORTS:

Financial/compliance)	
Economy/efficiency	)	99
Program results)	
Accounting systems	)	1

OTHER AUDIT ORGANIZATION:

State: None reported.
Local: Cities of Salem, Portland, and Eugene.
Lane, Multnomah, and Marion counties.

PENNSYLVANIA

AGENCY: Department of the Auditor General

AGENCY HEAD: Don Bailey, Auditor General

ADDRESS: 229 Finance Building
Harrisburg, Pennsylvania 17120

TELEPHONE NUMBER: (717) 787-2543; FTS 637-2543

EMPLOYMENT PROCEDURE: Elected by the electorate for a 4-year term; limited to 2 successive terms.

AUTHORITY PROVIDED BY: State Constitution, as implemented by statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	24
County governments	10
School Districts	22
Non-Governmental grantees	6
Tax audits	4
Medical assistance	10
Public assistance	18
Fire and police pensions	6

REPORTS PROVIDED TO: Governor, Legislature, news media.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	569	Information	47
Other Professionals	209	not	
Clerical	130	available	
Total	<u>908</u>		

EMPLOYMENT OF STAFF: Non-statutory personnel system established by the incumbent Auditor General.

CONTRACTED AUDITS:	<u>Fiscal Year</u>	<u>Amount</u>
	FY--81	\$777,290
	FY--82	600,692
	FY--83	423,795

FUNDING:	<u>State Appropriations</u>	<u>Auditees</u>
	FY 81--\$19,709,000	\$4,421,370
	FY 82-- 21,373,000	4,744,436
	FY 83-- 22,377,000	5,159,999

TYPE OF AUDITS AND PERCENT OF EFFORTS:

Financial/compliance)	
Economy/efficiency	)	100
Program results)	

OTHER AUDIT ORGANIZATION:

State: See page 115.
 Local: City of Philadelphia, Carbon, Luzerne, Mercer,
 Lancaster, Allegheny and Lycoming Counties

PENNSYLVANIA

AGENCY: Legislative Budget and Finance Committee

AGENCY HEAD: Richard Dario, Executive Director

ADDRESS: Finance Building
Room 400
Harrisburg, Pennsylvania 17120

TELEPHONE NUMBER: (717) 783-1600

EMPLOYMENT PROCEDURE: Appointed by Legislative Budget and
Finance Committee for an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: Legislators, Pertinent Agency Personnel,
Other Interested Persons

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors (Performance)	26	26	none
Others	5	3	
Clerical	5	3	
Total	<u>36</u>		

EMPLOYMENT OF STAFF: Non-statutory personnel system
established by the Executive Director.

CONTRACTED AUDITS: Use contractors for audits as necessary.

FUNDING: State Appropriations
FY 83--\$ 600,000
FY 84-- 1,800,000
FY 85-- 1,257,000

TYPE OF AUDITS AND PERCENT OF EFFORTS:

Economy/efficiency	47
Program results/evaluations	47
Fiscal reports	6

OTHER AUDIT ORGANIZATION: See page 113.

RHODE ISLAND

AGENCY: Office of the Auditor General

AGENCY HEAD: Anthony Piccirilli, CPA, Auditor General

ADDRESS: 180 Norwood Avenue
Cranston, Rhode Island 02905

TELEPHONE NUMBER: (401) 277-2435

EMPLOYMENT PROCEDURE: Appointed by the Joint Committee on
Legislative Affairs for an indefinite
term.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	95
Cities and Towns	5

REPORTS PROVIDED TO: Joint Legislative Committee, Legislature,
Governor, news media and general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	20	20	6
Other Professionals	4	4	
Clerical	3		
Total	<u>27</u>		

EMPLOYMENT OF STAFF: Unclassified status.

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 82--\$759,372
FY 83-- 806,950
FY 84-- 846,272

TYTPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance)	
Economy/efficiency	)	90
Program results)	
Accounting systems	)	10

OTHER AUDITS ORGANIZATIONS:

State: See page 117.
Local: None reported.

RHODE ISLAND

AGENCY: Bureau of Audits

AGENCY HEAD: Lloyd A. Oakley, Director

ADDRESS: 544 Elmwood Avenue
Providence, Rhode Island 02907-9990

TELEPHONE NUMBER: (401) 277-2768

EMPLOYMENT PROCEDURE: Civil Service position

AUTHORITY PROVIDED BY: State Statutory law

ALLOCATION OF RESOURCES IN PERCENT:

State Agencies	75
Municipalities	20
Regional School Districts	5

REPORTS PROVIDED TO: The director of the Department of
Administration
State and Federal Government Agencies

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	35	28	3
Other Professionals	0		
Clerical	<u>2</u>		
	37		

EMPLOYMENT OF STAFF: Statutory State Civil Service System

CONTRACTED AUDITS: None

FUNDING: State Appropriations

FY 83--	\$1,160,766
FY 84--	1,190,302
FY 85--	1,211,210

TYPE OF AUDITS AND PERCENT OF EFFORTS:

Financial/compliance)	
Economy/efficiency	)	97
Program results		1
Accounting systems		2

OTHER AUDIT ORGANIZATIONS: See page 116.

SOUTH CAROLINA

AGENCY: Office of the State Auditor

AGENCY HEAD: Edgar A. Vaughn, Jr., CPA

STREET ADDRESS: 700 SCN Center
Columbia, S.C. 29201

MAILING ADDRESS: P.O. Box 11333
Columbia, S.C. 29211

TELEPHONE NUMBER: (803) 758-8406

EMPLOYMENT PROCEDURE: Appointed by the State Budget and Control Board.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	60
Medicaid Providers	40

REPORTS PROVIDED TO: Governor, auditees, all members of the Legislature, Federal agencies and the general public.

STAFFING:	<u>Total</u>	<u>College Degrees</u>	<u>CPAs</u>
Auditor	62	61	19
Other Professionals	1	1	
Clerical	7	2	
Total	<u>70</u>		

EMPLOYMENT OF STAFF: Classified by a State Classification System

CONTRACTED AUDITS: Varies

FUNDING: State Appropriations

FY 83--\$4,250,000
FY 84-- 3,100,000
FY 85-- 2,850,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	100
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OTHER AUDIT ORGANIZATIONS: See page 119.

SOUTH CAROLINA

AGENCY: Legislative Audit Council

AGENCY HEAD: George L. Schroeder, Director

ADDRESS: Bankers Trust Tower, Suite 620
Columbia, SC 29201

TELEPHONE NUMBER: (803) 758-5322

EMPLOYMENT PROCEDURE: Elected by the Legislative Audit Council
for a term of 4 years with an unlimited
number of terms.

AUTHORITY PROVIDED BY: State Statutory Law

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: All reports are public documents

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	21	21	1
Other Professionals	2	2	
Clerical	<u>4</u>		
Total	<u>27</u>		

EMPLOYMENT OF STAFF: Non-statutory personnel system established
by the Director.

CONTRACTED AUDITS: None

FUNDING: State Appropriations

FY 81--\$704,832
FY 82-- 772,872
FY 83-- 756,403

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	50
Economy/efficiency)	
Program results)	50

OTHER AUDIT ORGANIZATIONS: See page 118.

SOUTH DAKOTA

AGENCY: Department of Legislative Audit

AGENCY HEAD: Maurice C. Christiansen, CPA, Auditor General

ADDRESS: 435 S. Chapelle
Pierre, South Dakota 57501

TELEPHONE NUMBER: (605) 773-3595

EMPLOYMENT PROCEDURE: Appointed by the Legislature for an 8-year term with unlimited number of terms.

AUTHORITY PROVIDED BY: State law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	40
County governments	20
City governments	20
School districts	20

REPORTS PROVIDED TO: Governor, legislators, and general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	31	28	4
Other professionals	6	6	2
Clerical	5		
Total	<u>42</u>		

EMPLOYMENT OF STAFF: Nonstatutory personnel system established by the Auditor General.

CONTRACTED AUDITS: IPA audits are performed as authorized by the Auditor General.

FUNDING: State Appropriations

FY 82--	\$1,061,000
FY 83--	1,084,000
FY 84--	1,117,000

TYPE OF AUDIT AND PERCENT OF EFFORT:

Financial/compliance	90
Accounting systems	10

TENNESSEE

AGENCY: Comptroller of the Treasury

AGENCY HEAD: William R. Snodgrass, Comptroller of the
Treasury

ADDRESS: State Capitol
Nashville, Tennessee 37219

TELEPHONE NUMBER: (615) 741-2501, FTS 853-2501

EMPLOYMENT PROCEDURES: Elected by the legislature as a whole
for a 2-year term with an unlimited
number of terms.

AUTHORITY PROVIDED BY: State Constitution as implemented by
statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies, grants & political subdivision	69
County governments	26
City governments	5

REPORTS PROVIDED TO: Governor, Legislature, chief
administrative, and legislative officials
of state and local governments, federal
audit agencies and program coordinator,
press and general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	234	234	56
Other professionals	27	27	
Clerical	30		
Totals	<u>291</u>		

EMPLOYMENT OF STAFF: Established at the discretion of the
incumbent Comptroller of the Treasury.

CONTRACTED AUDITS: None.

FUNDING:	<u>Appropriations</u>	<u>Federal Grants & Political Subdivisions Reimbursements</u>
FY 82--	\$4,102,600	\$2,717,419.57
FY 83--	4,576,200	2,791,467.82
FY 84--	4,653,200	2,734,623.89

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	88
Performance Audit/Sunset Reviews	10
Legislative assistance	2

OTHER AUDIT ORGANIZATIONS

None.

TEXAS

AGENCY: State Auditor's Office

AGENCY HEAD: Lawrence S. Alwin, State Auditor

STREET ADDRESS: John H. Reagan State Office Building,
15 & Congress
Austin, Texas

MAILING ADDRESS: P.O. Box 12067, Capitol Station
Austin, TX 78711

TELEPHONE NUMBER: (512) 475-4115

EMPLOYMENT PROCEDURE: Appointed by the Legislative Audit
Committee and confirmed by the Senate
for a 2-year term, with an unlimited
number of terms.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: Governor, all members of the Legislature,
the news media, and the general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	151	151	74
Other professionals	34	34	4
Clerical	17	3	
Total	<u>202</u>		

EMPLOYMENT OF STAFF: Nonstatutory personnel system established
by the State Auditor.

CONTRACTED AUDITS: None

FUNDING: State Appropriations

FY 82-- \$4,919,596

FY 83-- 5,316,299

FY 84-- 6,616,809

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance)	
Economy/efficiency	)	82
Facility reviews		9
Accounting systems		3
Position classification		2
Administrative		4

OTHER AUDIT ORGANIZATIONS:

State: See page 125.
Cities of San Antonio and Dallas, County of El Paso.

TEXAS

AGENCY: Legislative Budget Board

AGENCY HEAD: Ronald L. Lindsey, Assistant Director,
Program Evaluation

ADDRESS: Box 12666 - Capitol Station
Austin, TX 78711

TELEPHONE NUMBER: (512) 475-6565

EMPLOYMENT PROCEDURE: Approval by Director.

AUTHORITY PROVIDED BY: Statutory Law

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: Legislative Budget Board, members of the
Legislature, auditee.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	17	17	
Other professionals	0	0	
Clerical	4	2	
Total	<u>21</u>		

EMPLOYMENT OF STAFF: Information not available.

CONTRACTED AUDITS: None.

FUNDING: \$600,000 per fiscal year.

TYPE OF AUDITS AND PERCENT OF EFFORT:

Economy/efficiency	10
Program results	90

OTHER AUDIT ORGANIZATIONS: See page 123.

UTAH

AGENCY: Office of the Utah State Auditor

AGENCY HEAD: Tom L. Allen, Utah State Auditor

ADDRESS: 221 State Capitol
Salt Lake City, UT 84114

TELEPHONE: (801) 533-5361

EMPLOYMENT PROCEDURE: Elected by electorate for a 4-year term and is eligible, by Constitutional provision, to be his own successor.

AUTHORITY PROVIDED BY: State Constitution and statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State Agencies: 100

REPORTS PROVIDED TO: Governor, legislative committees, and the general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	28	28	19
Other professionals	2	1	
Clerical	<u>3</u>	0	
Total	33		

EMPLOYMENT OF STAFF: Statutory state, merit, or civil service system.

CONTRACTED AUDITS: Trust and Agency Funds, Internal Service Funds, Liquor Control Commission, Department of Transportation, several state-funded colleges.

FUNDING:	<u>State Appropriations</u>	<u>Federal Reimbursements</u>
FY 81--	\$1,152,500	\$92,000
FY 82--	1,350,200	0
FY 83--	1,360,938	96,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	85
Statutory duties unrelated to auditing	15

OTHER AUDIT ORGANIZATIONS:

State:	See page 127.
Local:	Salt Lake County Auditor

UTAH

AGENCY: Utah Legislative Auditor General

AGENCY HEAD: Wayne L. Welsh, Auditor General

ADDRESS: 412 State Capitol
Salt Lake City, Utah 84114

TELEPHONE NUMBER: (801) 533-6481

EMPLOYMENT PROCEDURE: Appointed by State Legislature for a
6-year, renewable term.

AUTHORITY PROVIDED BY: State Constitution as implemented by
statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: Legislative Management Committee and all
members of the Legislature.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	22.0	22	4
Other professionals	0.0		
Clerical	1.5		
Total	<u>23.5</u>		

EMPLOYMENT OF STAFF: Appointed by the Auditor General.

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 83-- \$801,000
FY 84-- 841,000
FY 85-- 887,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Economy/efficiency) 100
Program results)

OTHER AUDIT ORGANIZATIONS: See page 126.

VERMONT

AGENCY: Auditor of Accounts

AGENCY HEAD: Alexander V. Acebo, Auditor of Accounts

ADDRESS: 132 State Street
Montpelier, VT 05602

TELEPHONE NUMBER: (802) 828-2281; FTS 832-2281

EMPLOYMENT PROCEDURE: Elected by the electorate for a 2-year term, with an unlimited number of terms.

AUTHORITY PROVIDED BY: State Constitution, as implemented by statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	91
State colleges/universities	9

REPORTS PROVIDED TO: Governor, all members of the Legislature, and the general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	16	11	1
Other professionals	0		
Clerical	<u>1</u>		
Total	17		

EMPLOYMENT OF STAFF: Statutory State merit or civil service system.

CONTRACTED AUDITS: None

FUNDING: State Appropriations

FY 82--	\$402,917
FY 83--	466,200
FY 84--	485,100

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	95
Advisory assistance to municipalities	5

VIRGINIA

AGENCY: Auditor of Public Accounts

AGENCY HEAD: Walter J. Kucharski, Auditor of Public Accounts

STREET ADDRESS: 800 Monroe Bldg.
14th & Franklin Sts.
Richmond, Virginia 23219

MAILING ADDRESS: P.O. Box 1295
Richmond, Virginia 23210

TELEPHONE NUMBER: (804) 225-3350, FTS 936-0000 ext. 53350

EMPLOYMENT PROCEDURE: Elected by the Legislature as a whole
for a 4-year term, with an unlimited
number of terms.

AUTHORITY PROVIDED BY: State Constitution and statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	80
County governments	17
City governments	3

REPORTS PROVIDED TO: Legislative Committee, Governor, Auditee,
and available to all others.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	145	142	42
Other professionals	2	1	1
Clerical	16		
Total	<u>163</u>		

EMPLOYMENT OF STAFF: Special Statutory Auditor's Office system

CONTRACTED AUDITS: Federal, County and City as requested.

FUNDING: State Appropriations

FY 83-- \$4,336,550
FY 84-- 4,516,325
FY 85-- 5,233,097

TYPE OF AUDIT AND PERCENT OF EFFORT:

Financial/compliance	95
Accounting systems	3
Special projects	2

OTHER AUDIT ORGANIZATIONS:

State: See page 131.

Local: Cities of Richmond, Newport News, Roanoke, and Hopewell.

VIRGINIA

AGENCY: Joint Legislative Audit and Review Commission

AGENCY HEAD: Ray D. Pethel, Director

ADDRESS: Suite 1100, 910 Capitol Street
Richmond, Virginia 23219

TELEPHONE NUMBER: (804) 786-1258; FTS 936-1258

EMPLOYMENT PROCEDURE: Appointed by Joint Legislative Audit and Review Commission and confirmed by House delegates for a 6-year term.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: Governor, Legislative committees, members of the State Legislature, and State agencies.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor			
Other professionals	29	29	
Clerical	4		
Total	<u>33</u>		

EMPLOYMENT OF STAFF: Non-statutory personnel system established by the Director with approval by the Commission.

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 83-- \$1,104,875
FY 84-- 1,172,470
FY 85-- 1,259,511
FY 86-- 1,308,892

TYPE OF AUDITS AND PERCENT OF EFFORT:

Economy/efficiency)	
Program results	)	100
Program evaluation)	

OTHER AUDIT ORGANIZATIONS: See page 129.

WASHINGTON

AGENCY: Office of State Auditor

AGENCY HEAD: Robert V. Graham, State Auditor

ADDRESS: Legislative Building AS-21
Olympia, Washington 98504

TELEPHONE NUMBER: (206) 753-5280; FTS 434-5280

EMPLOYMENT PROCEDURE: Elected by the electorate for a 4-year term with an unlimited number of terms.

AUTHORITY PROVIDED BY: State Constitution as implemented by statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	30
Local governments	70

REPORTS PROVIDED TO: Governor, all members of the Legislature, state and local agencies, the press, and the general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	232	228	97
Other professionals	8	3	
Clerical	11	1	
Total	<u>251</u>		

EMPLOYMENT OF STAFF: Statutory State merit or civil service system. (15 exempt at upper management level.)

CONTRACTED AUDITS: None.

FUNDING:	<u>State Appropriations</u>	<u>Auditees</u>	<u>Federal Reimbursements</u>
FY 82--	\$1,017,639	\$7,649,884	\$146,730
FY 83--	941,442	7,461,853	238,021
FY 84--	489,607	8,690,177	211,775

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance 100

OTHER AUDIT ORGANIZATIONS:

State: See page 134.

Local: King, Pierce and Spokane counties.
 Cities of Bellevue, Seattle, Spokane and Tacoma

WASHINGTON

AGENCY: Legislative Budget Committee

AGENCY HEAD: Donald F. Petersen, Legislative Auditor

ADDRESS: 506 E. 16th - Mail Stop KD-11
Olympia, Washington 98504

TELEPHONE NUMBER: (206) 753-5796; FTS 434-5796

EMPLOYMENT PROCEDURE: Appointed by the Legislative Budget
Committee for an indefinite period.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OR RESOURCES AND PERCENT OF EFFORT:

State agencies	95
Local Entities	5

REPORTS PROVIDED TO: Members of the Legislature, affected
agencies and general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	10	9	None
Other professionals	1	1	
Clerical	3		
Total	<u>14</u>		

EMPLOYMENT OF STAFF: Non-statutory personnel system established
by the Legislative Auditor.

FUNDING: State Appropriations (Expenditures)

FY 82--	\$519,164
FY 83--	682,330
FY 84--	647,117

TYPE OF AUDITS AND PERCENT OF EFFORT:

Economy/efficiency)	
Program results	)	60
Special studies		
Legislative support		40

OTHER AUDIT ORGANIZATIONS: See page 132.

WEST VIRGINIA

AGENCY: Legislative Auditor's Office

AGENCY HEAD: Encil Bailey, Legislative Auditor

ADDRESS: Room 202, West Wing
State Capitol
Charleston, West Virginia 25305

TELEPHONE NUMBER: (304) 348-2151; FTS 885-2151

EMPLOYMENT PROCEDURE: Appointed by the Joint Committee on
Government and Finance for an indefinite
term.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	67
Federal audits	33

REPORTS PROVIDED TO: Governor and responsible officials.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	32	26	2
Other professionals	4	1	1
Clerical	3	1	-
Total	<u>39</u>		

EMPLOYMENT OF STAFF: Non-statutory personnel system established
by the Legislative Auditor.

CONTRACTED AUDIT: Approximately 6% of budget.

FUNDING: State Appropriations

FY 83--	\$1,506,046
FY 84--	1,583,045
FY 85--	1,289,349

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	96
Economy/efficiency	4

WISCONSIN

AGENCY: Legislative Audit Bureau

AGENCY HEAD: Dale Cattanach, State Auditor

ADDRESS: 131 W. Wilson Street - Suite 402
Madison, Wisconsin 53703

TELEPHONE NUMBER: (608) 266-2818; FTS 366-2818

EMPLOYMENT PROCEDURE: Appointed by the Joint Committee on
Legislative Organization for an
indefinite term.

AUTHORITY PROVIDED BY: State Constitution implemented by
statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

Federal grants	25
State agencies	70
Other	5

REPORTS PROVIDED TO: Governor and Legislative Committees.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	60	60	8
Other professionals	7	7	4
Clerical	4		
Total	<u>71</u>		

EMPLOYMENT OF STAFF: Statutory State merit or civil service
system, and appointment by state auditor.

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 80--	\$1,675,500
FY 81--	1,615,200
FY 82--	1,712,500

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance)	
Economy/efficiency	)	100
Program evaluation)	

OTHER AUDIT ORGANIZATIONS:

Local: Milwaukee County.

WYOMING

AGENCY: Legislative Service Office

AGENCY HEAD: Holly A. Hansen, Audit Manager

ADDRESS: State Capitol Building - Room 213
Cheyenne, Wyoming 82002

TELEPHONE NUMBER: (307) 777-7889; FTS 328-7889

EMPLOYMENT PROCEDURE: Appointed by the Legislative Management
Council for an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: All members of the Legislature.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	4	4	1
Other professionals	-	-	
Clerical	-		
Total	<u>4</u>		

EMPLOYMENT OF STAFF: At the pleasure of the Legislative Manage-
ment Council.

CONTRACTED AUDITS: None.

FUNDING:

Information not available

TYPE OF AUDITS AND PERCENT OF EFFORT:

Program results 100

OTHER AUDIT ORGANIZATIONS:

State: See pages 138-140.

WYOMING

AGENCY: Office of the State Examiner

AGENCY HEAD: Stanley R. Hunt, State Examiner.

ADDRESS: Herschler Building, 4th Floor West
Cheyenne, Wyoming 82002

TELEPHONE NUMBER: (307) 777-6600

EMPLOYMENT PROCEDURE: Appointed by the Governor and confirmed
by the Senate for a 4-year term with an
unlimited number of terms.

AUTHORITY PROVIDED BY: State constitution implemented by
statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	50
County governments	5
City governments	20
School districts	10
Special districts	15

REPORTS PROVIDED TO: State reports are available at Secretary
of State's Office. Copies of County and
Municipal reports are available for public
inspection with county clerks.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	13	10	1
Other professionals	1		
Clerical	<u>2</u>		
Total	<u>16</u>		

EMPLOYMENT OF STAFF: Statutory State Legislative Personnel
system.

CONTRACTED AUDITS: For state funds

FUNDING: State Appropriations

FY 83-- \$619,288.

FY 84-- 632,887.

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	100
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OTHER AUDIT ORGANIZATIONS: See pages 138-140.

WYOMING

AGENCY: State Auditor's Office

AGENCY HEAD: James D. Griffith, State Auditor

ADDRESS: Room 114 Capitol Building
Cheyenne, Wyoming 82002

TELEPHONE NUMBER: (307) 777-7831; FTS 328-7831

EMPLOYMENT PROCEDURE: Elected by the electorate for a 4-year term with an unlimited number of terms.

AUTHORITY PROVIDED BY: Attorney General's opinion

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: Governing entity

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	13	12	0
Professionals	11	5	1
Clerical	<u>10</u>		
Total	<u>34</u>		

EMPLOYMENT OF STAFF: Statutory State merit system.

CONTRACTED AUDITS: None.

FUNDING:

FY 83-- \$1,930,756
FY 84-- 2,125,514
FY 85-- 1,907,511

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	41
Accounting systems	32
Preaudit	9
Administration	18

OTHER AUDIT ORGANIZATIONS: See pages 138-140.

AMERICAN SAMOA

AGENCY: Office of the Territorial Auditor

AGENCY HEAD: Sloan Carr, CPA, MA, Territorial Auditor

ADDRESS: Government of American Samoa
Office of the Territorial Auditor
Pago Pago, American Samoa 96799

TELEPHONE NUMBER: Route calls through commercial overseas
operator. 1-011-684-633-5191

EMPLOYMENT PROCEDURE: Appointed by the Governor for a 4-year
term limited to 2 terms.

AUTHORITY PROVIDED BY: Statute

ALLOCATION OF RESOURCES IN PERCENT:

Territorial agencies 100

REPORTS PROVIDED TO: Information not available.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	11	4	2
Other professionals	2		
Clerical	<u>1</u>		
Total	<u>14</u>		

EMPLOYMENT OF STAFF: Career Service and contract employment

CONTRACTED AUDITS: 5

FUNDING: Territorial Appropriations

FY 83-- \$212,500
FY 84-- 282,000
FY 85-- 318,500

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	40
Accounting systems	40
Preaudit	10
Other	10

DISTRICT OF COLUMBIA

AGENCY: Office of Inspector General

AGENCY HEAD: Vernon Gill, Inspector General

ADDRESS: Room 804
415 12th Street, NW
Washington, D.C. 20004

TELEPHONE NUMBER: (202) 727-2540

EMPLOYMENT PROCEDURE: District Government position appointed by the Mayor for an indefinite term.

AUTHORITY PROVIDED BY: Mayoral Executive Order.

ALLOCATION OF RESOURCES IN PERCENT: Information not available

REPORT PROVIDED TO: Mayor, D.C. Auditor, U.S. General Accounting Office.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	21	21	3
Other professionals	2	2	
Clerical	<u>2</u>	0	
Total	25		

EMPLOYMENT OF STAFF: District of Columbia Government Comprehensive Merit Personnel Act.

CONTRACTED AUDITS: None by this office, Financial Statements of the D.C. Government are audited by independent CPA firm.

FUNDING:	<u>D.C. Appropriations</u>	<u>Federal Reimbursements</u>
FY 82--	\$621,800	\$287,770
FY 83--	611,300	287,947
FY 84--	796,300	59,844

TYPE OF AUDITS AND PERCENT OF EFFORTS: (Investigations also conducted.)

Financial/compliance)	
Economy/efficiency	)	100
Program results)	

OTHER AUDIT ORGANIZATIONS: See page 143.

DISTRICT OF COLUMBIA

AGENCY: Office of the District of Columbia Auditor

AGENCY HEAD: Otis H. Troupe, District of Columbia Auditor

ADDRESS: Room 210
415 12th Street, N.W.
Washington, D.C. 20004

TELEPHONE NUMBER: (202) 727-3600

EMPLOYMENT PROCEDURE: Appointed by Chairman of the Council of the District of Columbia and confirmed by the Council for a term of 6 years.

AUTHORITY PROVIDED BY: Public Law 93-198, Section 455
D.C. Code Section 47-117

ALLOCATION OF RESOURCES IN PERCENT:

District government 100

REPORTS PROVIDED TO: U.S. Congress, Mayor and D.C. Council

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	12	12	1
Other professionals	0		
Clerical	3		
Total	<u>15</u>		

EMPLOYMENT OF STAFF: Career service appointments by D.C. Auditor with independent delegated personnel authority.

CONTRACTED AUDITS: None.

FUNDING: D.C. Appropriations

FY 1983--\$434,000
FY 1984-- 485,000
FY 1985-- 526,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Statutory)	
Financial/compliance	)	85
Program operational)	
Opinions/Informal		
Recommendations		15

OTHER AUDIT ORGANIZATIONS: See page 142.

REPUBLIC OF THE MARSHALL ISLANDS

AGENCY: Office of the Auditor General

AGENCY HEAD: Brian M. Riordan, Auditor-General

ADDRESS: P.O. Box 245
Majuro, Republic of the Marshall Islands 96960

TELEPHONE NUMBER: 3445

EMPLOYMENT PROCEDURE: Appointed by the President, confirmed by
Parliament, until age 72.

AUTHORITY PROVIDED BY: Constitution

ALLOCATION OF RESOURCES IN PERCENT:

Ministries	90
Others	10

REPORTS PROVIDED TO: President, Ministers, all members of
Parliament.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	3	2	
Other professionals			
Clerical	$\frac{1}{4}$	1	
Total	$\frac{1}{4}$		

EMPLOYMENT OF STAFF: Public Service Officers

CONTRACTED AUDITS: None at this time.

FUNDING: Republic Appropriations

FY 82--\$60,100
FY 83-- 83,000
FY 84-- 82,200

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance)	
Economy/efficiency	)	60
Program results)	
Preaudit		20
Accounting systems		20

OTHER AUDIT ORGANIZATIONS:

none

FEDERATED STATES OF MICRONESIA

AGENCY: Office of Public Auditor

AGENCY HEAD: John E. Dye, CPA, FSM Public Auditor

ADDRESS: P.O. Box 1450 Kolonia
Ponape, Caroline Islands 96941

TELEPHONE NUMBER: 863 (International call)

EMPLOYMENT PROCEDURE: Nominated by FSM President, confirmed
by FSM Congress; four-year term

AUTHORITY PROVIDED BY: FSM Constitution; statute

ALLOCATION OF RESOURCES IN PERCENT:

National government	60
Independent agencies	30
State operations	10

REPORTS PROVIDED TO: All FSM officials, US officials,
news media, public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	7	5	3
Other professionals	0		
Clerical	1		
Total	8		

EMPLOYMENT OF STAFF: FSM Public Service System.

CONTRACTED AUDITS: None

FUNDING:	<u>FSM Appropriations</u>
FY 82--	-0-
FY 83--	\$144,000
FY 84--	187,100
FY 85--	242,640

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance)	
Economy/efficiency	)	60
Program results)	
Preaudit		20
Accounting systems		20

OTHER AUDIT ORGANIZATIONS:

State; Ponape State Auditor
Local: None

PUERTO RICO

AGENCY: Office of the Comptroller of Puerto Rico

AGENCY HEAD: Ramon Rivera-Marrero, CPA
Controller of Puerto Rico

STREET ADDRESS: 463. Ponce de Leon Avenue
Hato Rey, Puerto Rico

MAILING ADDRESS: GPO Box 2290
San Juan, Puerto Rico 00936

TELEPHONE NUMBER: Route calls through commercial overseas
operator (809) 754-3000, 754-3002

EMPLOYMENT PROCEDURE: Appointed by the Governor, confirmed by
Legislature, for a 10 year term.

AUTHORITY PROVIDED BY: Commonwealth Constitution implemented by
statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

Commonwealth agencies	75
Local governments (municipalities)	25

REPORTS PROVIDED TO: Governor, Legislative Assembly, various
state functionaries, agency heads, press
and general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	237	227	1
Other professionals	20	19	
Clerical	41	9	
Total	<u>298</u>		

EMPLOYMENT OF STAFF: Non statutory personnel system established
by the Controller.

CONTRACTED AUDITS: NONE

FUNDING: Commonwealth Appropriations

FY 82--	\$5,532,000
FY 83--	5,822,000
FY 84--	6,522,000

TYPE OF AUDIT AND PERCENT OF EFFORT:

Financial/compliance	- 100
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VIRGIN ISLANDS

AGENCY: U.S. Department of Interior
Office of Inspector General
Caribbean Region

AGENCY HEAD: H. Dewey Miller, Regional Audit Manager

STREET ADDRESS: Federal Building - Room 207
St. Thomas, Virgin Islands

MAILING ADDRESS: Post Office Box 7730
St. Thomas, VI 00801

TELEPHONE NUMBER: Route calls through commercial overseas
operator. Local number (809) 776-1371

EMPLOYMENT PROCEDURE: Office of Personnel Management

AUTHORITY PROVIDED BY: Act of Congress.

ALLOCATION OF RESOURCES IN PERCENT:

Information not available.

REPORTS PROVIDED TO: Inspector General, Governor, Secretary of
Interior, U.S. Congress

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	17	14	3
Other professionals	0		
Clerical	<u>2</u>		
Total	<u>19</u>		

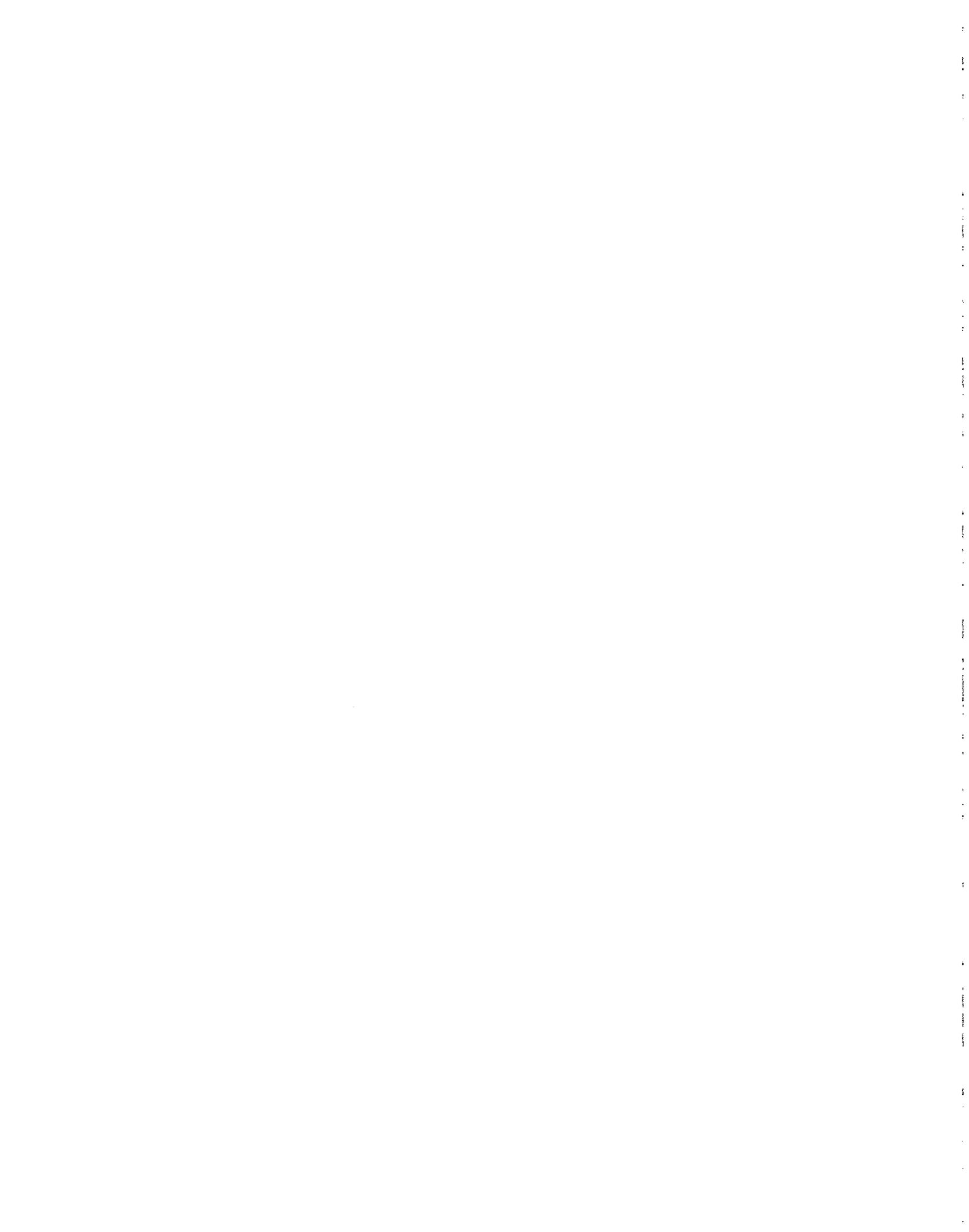
EMPLOYMENT OF STAFF: U.S. Civil Service System.

CONTRACTED AUDITS: Information not available

FUNDING: U.S. Department of Interior
Funding information not available

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance)	
Economy/efficiency)	100
Program results)	



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